

stand as a special Security to any Creditor, the Creditors, on his death, will be entitled to payment out of the proceeds as part of the assets of the Estate, and the Debtor's family will only be entitled to the benefit of the Policy subject to the payment of his debts. But in neither case can the primary liability of the premium of the Policy to debts (whether specially secured upon the Policy or not) deprive the insured as long as he pays the premium of the right to deduct these premiums under Section CXXXIV.

When Policies, however, are held by Creditors as Securities, it may be difficult, in some cases, to ascertain whether the two conditions have been fulfilled or not. Then, in regard to the first, the Policy may have been taken out in the name of the Creditor and for his benefit; and, in regard to the second, the premium may have been paid by the Creditor not nominally as agent or on behalf of the Debtor, but on his own account. In neither of these cases will the person on whose life the premium is effected be *prima facie* entitled to claim the deduction. If, however, he can prove, to the satisfaction of the Commissioner, that the Policy, though taken out in his Creditor's name, was really taken out by the Debtor himself and for his benefit, under an arrangement to that effect with the Creditor, and that the premiums, though paid by the Creditor in his own name, were paid by him on account and as agent for the Debtor, and that the Debtor has repaid the amount of such premium to the Creditor or has settled the amount in account with him, I think the Debtor may still entitle himself to the deduction. When, however, both the Policy is made and the premiums are paid in the name of the Creditor, it will require very strong proof on the part of the Debtor that he is really the person by whom, or for whose benefit, the Policy was effected, and on whose account the premiums were paid, in order to entitle him to the deduction.

When the Policy is taken out to secure an Annuity in the name of the Annuitant, it must (according to a distinction established in the English Court of Chancery) be considered as held for the benefit of the Annuitant, and not to that of the Grantor or Debtor whose life is insured, and who, consequently, will not be entitled to the deduction.

(Signed) W. RITCHIE.

The 8th November 1860.

No. 11529.

TO THE SECY. TO THE GOVT. OF THE N. W. P.

Port William, the 21st November 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 107A., dated 12th ultimo, forwarding copy of a correspondence with the Officiating Civil Auditor, North-Western Provinces, and requesting to be informed whether the Lieutenant-Governor's construction of Section CXXXIV. of Act XXXII. of 1860, is correct or not.

2. In reply, I am desired to forward to you, for His Honor's information and guidance, the opinion of the Advocate-General on the point referred to.

I have, &c.,

(Sd.) C. H. LUSHINGTON,

Secy. to the Govt. of India.

No. 130.

COPY of the above papers be published in the *Calcutta Gazette* for general information and guidance.

By Order of the Hon'ble the President of the Council of the Governor General of India in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

(Copy).

No. 217A.

FROM J. D. SANDFORD, Esq.,

Offg. Under-Secy. to the Govt. of the
N. W. P.,

TO W. H. LOWE, Esq.,

Secy. to the Sudder Board of Revenue,
N. W. P.

Dated Camp Sumbhore, the 2nd November 1860.

REVENUE.

Income Tax.

SIR,—I AM directed to acknowledge the receipt of your Docket No. 175, dated 15th ultimo, and in reply to express the concurrence of the Hon'ble the Lieutenant-Governor with the Board in the instructions issued by them to Mr. Manderson, the Superintendent of Dehra Doon, regarding the year according to which the calculation of Income from House Property at Mussoorie and Dehra is to be rendered.

I have, &c.,

(Sd.) J. D. SANDFORD,

Offg. Under-Secy. to the Govt. of the
N. W. P.

No. 178 of 1860.

FROM W. H. LOWE, Esq.,

Secy. to the Sudder Board of Revenue,
N. W. P.,

TO R. MANDERSON, Esq.,

Superintendent of Dehra Doon.

Dated Camp, the October 1860.

SIR,—I AM directed, in reply to your demisi-
official letter dated 11th
instant, regarding the year
according to which the cal-
culation of Income from
House Property is to be
rendered, to communicate the
following remarks:—

2. Under Rule 4, Section XCVII., the legal period is undoubtedly, as you state, the "Revenue year" as well for House Property as for landed Estates, and this would either be the Faslee year, 1st October to 30th September, or the year of settlement, 1st July to 30th June.

3. But as you observed all calculations regarding House Property on the Hills are made by "the season," and it would undoubtedly greatly simplify and facilitate the calculations to adopt that year instead of the Revenue year for House at Mussoorie and Dehra.

4. The result will also, it is believed, be eventually nearly the same whichever mode is adopted.

5. The Board, therefore, think that you should make it known that you are prepared to receive the Returns drawn up on the above principle, and that it would be a convenience to all parties if they are so drawn up.

6. If, however, any Householder chooses to stand upon his right under the Law, you have of course, no option but to accept his Returns made up according to the Revenue year.

7. You are authorized to follow the above ruling, pending the Orders of the Hon'ble the Lieutenant Governor, to whom the correspondence will be submitted.

I have, &c.,

(Sd.) W. H. LOWE,

Secy., Sudder Board of Revenue, N. W. P.

(DEMI-OFFICIAL.)

To W. H. LOWE, Esq.,

Secy., Sudder Board of Revenue, N. W. P.,

Allahabad.

Dated the 11th October 1860.

SIR,—I HAVE the honor to request that you will favor me with an authoritative ruling upon the meaning of the words "Revenue year" used in Rule 4, Section XCII. of the Income Tax Act.

If the Government Revenue year be intended, the calculation of profits on Houses in the Hill Sauntaria and at Dehra will be difficult, as in the Hills at least the Houses are let by the season, and disputes would arise as to what were the aggregate profits of two broken periods of a season.

If under the principle of the Resolution of His Honor the Lieutenant-Governor No. A., dated 22nd August, paragraph 57, the year commencing on the 1st January and ending on the 31st December be adopted, there could be no possibility of any misunderstanding.

In that case the Returns would be made out on the profits for 1859, for the first year of the Income Tax, and so on.

Requesting an early answer to this reference,

I have, &c.,

(Sd.) B. MANDERSON,

Superintendent of Dehra Doon.

No. 218A.

REVENUE INCOME TAX DEPARTMENT.

Dated Camp Sumbhore, the 2nd November 1860.

ORDER.—Ordered, that copies of the above be forwarded to the Secretary, Government of India, Financial Department, for information.

(Sd.) G. COOPER,

Secy. to the Govt. of the N. W. P.

No. 11530.

FINANCIAL DEPARTMENT.

Fort William, the 16th November 1860.

The instructions issued by the Board of Revenue, North-Western Provinces, regarding the year according to which the calculation of Income Tax,

from House Property at Mussorie and Dehra is to be rendered, appear to the Governor General in Council to be unobjectionable.

Copy forwarded to the Government of the North-Western Provinces for information, with reference to Docket No. 218A., dated 2nd instant.

No. 131.

Copy also published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,

C. HUGH LORNINGTON,

Secy. to the Govt. of India.

No. 562.

FROM J. I. HARVEY, Esq.,

Sub-Treasurer,

TO THE SECRETARY TO THE GOVT. OF INDIA,

Financial Department.

Dated Fort William, the 15th October 1860

SIR,—I HAVE the honor to submit, for the information of His Excellency the Governor General in Council, the annexed copy of a letter dated 15th October 1860, to the address of the Solicitor to Government, with his reply No. 422, dated 10th November 1860, in original, forwarding copy of the Advocate-General's Opinion, relative to Powers of Attorney requiring Indian Stamp, and to solicit such instructions on the subject as His Excellency in Council may deem it necessary to issue.

2. I beg the return of the original letter, together with the Opinion, when no longer required.

I have, &c.,

(Sd.) J. I. HARVEY,

Sub-Treasurer.

No. 720.

FROM J. I. HARVEY, Esq.,

Sub-Treasurer,

TO THE SOLICITOR TO GOVERNMENT.

Dated Fort William, the 15th October 1860.

SIR,—I HAVE the honor to request you will be good enough to obtain the opinion of the Advocate General on the following points:—

Whether Powers of Attorney, dated either before or after the 1st October 1860, on which the Sub-Treasurer is required to act in his capacity of a Government Officer, are exempted from the Stamp Duty, and if not, whether a Power duly stamped in London would require a local Stamp besides in order to legalize it, so as to enable the Sub-Treasurer to act thereon.

I have, &c.,

(Sd.) J. I. HARVEY,

Sub-Treasurer.

No. 422.

FROM R. F. STACK, Esq.,
Offg. Solicitor to Government,

TO J. I. HARVEY, Esq.,
Sub-Treasurer.

Dated Fort William, the 10th Nov. 1860.

SIR.—With reference to your letter No. 720, dated the 15th ultimo, I have the honor to forward herewith, for your information and guidance, a copy of the Advocate General's Opinion as to whether a Power of Attorney appointing you to do some act in your public capacity requires any Indian Stamp.

I have, &c.,

(Sd.) R. F. STACK,
Officiating Solicitor to Government.

—OPINION.

I THINK that a Power of Attorney appointing the Sub-Treasurer as a Government Officer to do some act in his public capacity requires no Indian Stamp, but falls within the exception in general rule at the end of Schedule A.

But where the Power of Attorney merely appoints the Sub-Treasurer the Attorney of the party granting it to do some act which might be equally well done by a private agent, *e. g.*, to endorse or receive Interest on Government Securities on behalf, and in the name of a private individual, and not on any public account, I think the Power of Attorney, if executed in India after the 1st October 1860, will require an Indian Stamp; and so also, if the Power of Attorney, though one in which the Sub-Treasurer is required to act in his capacity as a public Officer be one directed to some other person, and appointing such other person to act as Attorney of the grantor in the matter.

But where the Power of Attorney is not executed in India at all, it will not require an Indian Stamp merely because the Attorney thereby appointed, whether a Government Officer or a private individual, is in India, and the Power is acted upon in India.

Thus if executed in England and duly stamped as a Power of Attorney there, or if executed in a foreign Country though unstamped and there be no probability of its being necessary to give it in evidence in that foreign Country, no Stamp will be necessary, unless the Instrument is also executed by one or more of the grantors in India. If so executed after the 1st October it will require an Indian Stamp.

Thus if Government Securities stand in the name of three persons, one of whom is in England, one in France, and one in India, at the time of the respective executions, the Power should bear an Indian Stamp as well as an English one. Where all the persons executing it are in England an English Stamp alone will suffice. Where all the persons executing it are temporarily residing in France, so that there is no probability of being obliged to give the domicile in evidence in the French Courts, no Stamp will be necessary.

(Sd.) W. BIRCHALL.

The 24th November 1860.

No. 132.

FINANCIAL DEPARTMENT.

Fort William, the 24th November 1860.

THE Hon'ble the President in Council is pleased to direct that the opinion of the Advocate General be acted on.

ORDERED, that a copy of the above be sent to the Sub-Treasurer, Fort William, in reply to his above letter, and that the original papers be returned.

Ordered also, that a copy of the papers be published in the Calcutta Gazette.

By Order of the Hon'ble the President in Council,

C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 3101.

FROM H. BELL, Esq.,
Under-Secy. to the Govt. of Bengal,

TO THE SECT. TO THE GOVT. OF INDIA,
Home Department.

Fort William, the 16th October 1860.

RIVERDIE
Income Tax

SIR—I AM directed to submit, for the consideration of His Excellency the Governor General in Council, the accom-

panying copy of a letter,* with its enclosures in original, from the President of the Income Tax Commission, and to solicit the orders of the Government of India on the point noticed in the 4th paragraph of Mr. Grote's letter.

2 The return of the original papers is requested with your reply.

I have, &c.,

(Sd.) H. BELL,
Under-Secy. to the Govt. of Bengal.

No. 79.

FROM A. GROTE, Esq.,
President of the Income Tax Commission,

TO W. S. SETON-KARE, Esq.,
Offg. Secy. to the Govt. of Bengal.

Dated the 6th October 1860.

SIR,—I HAVE the honor to submit, for the orders of Government, the

correspondence noted in the margin, relative to a question which has arisen between the Accountant-General and the Commissioners, under the following circumstances.

2. Mr. ——— submitted a claim to exemption on behalf of his Sister Miss ———, whose Government Securities, (her only property), yields an annual interest of Rupees 152. Mr. ——— was furnished with a copy of Form 24, which he was requested to fill up and forward to the Accountant-General in his capacity of Ex-Officio Assessor, and that Officer on receiving it so filled up transmitted it to the Commissioners under Section CXX. of the Act.

3. On this it was pointed out to the Accountant-General that, under the provisions of Sections XXXII. and CXXII., all cases in which assessments are made by an Ex-Officio Assessor could be disposed of by such Ex-Officio Assessor without reference to the Commissioners. Section XXXII. will be seen to give all Special Assessors "authority to exercise and apply all the powers of the Act as fully and effectually as the Commissioners." The Accountant-General, however, does not concur in this reading of the Act, being of opinion that the special provision in Section CXXIII. in regard to Ex-Officio and Special Assessors, in the case of Salaries and other audited payments, warrants the inference that Section CXXII. not containing such special provision, does not apply to Ex-Officio and Special Assessors.

4. Doubtless there is an obscurity in the wording of the Sections in question. The only point for decision is, whether our Commission, or the Accountant-General as Ex-Officio Assessor with the full powers in his Special Department of our Commission, is to give the Certificate of exemption provided for in Form 25, and on this the instructions of His Honor the Lieutenant-Governor are solicited.

5. It will further be necessary, under Section CXXIII. of the Act, for His Honor the Lieutenant-Governor, to notify that refund of duty upon the production of the above Certificates will be made within Calcutta and its Suburbs by the Collector of Income Tax, and I would suggest that advises to the Collector from the Commissioner or other Officer giving such Certificates be also provided for.

6. The return of the original papers is requested when no longer required.

No. 909.

To A. GROTE, Esq.,
President of the Board of Commissioners,
Calcutta.

SIR,—On behalf of Miss ———— for whom I act as Agent, I beg to apply for her exemption from the Income Tax which has been deducted at the General Treasury from the Interest on her Government Paper as follows:—

4 Per Cent. Government Note, No.
11490 of 1842-43, for Rupees 2,200
and 1 Per Cent. Government Note,
No. 15295 of 1842-43, for Rupees 1,600
————— 8,800

The above is the only property which that Lady possesses of in India, and as her Income from it falls much short of 200 Rupees per annum, I request that you will be pleased to order her exemption from the Income Tax agreeably to the terms of that Act, and direct a refund to me of the amount deducted by the Sub-Treasurer from the Interest on her Government Paper which became due on the 1st of this month.

I have, &c.,

(Sd.) J. H. FERGUSON.

CALCUTTA.
The 24th August 1860.

No. 42.

To J. H. FERGUSON, Esq.

Dated Fort William, the 15th September 1860.

SIR,—With reference to your letter of the 21st ultimo, submitting an application on behalf of Miss ———— for exemption from the Income Tax, I am directed by the Income Tax

Commission to enclose a copy of Form 24, which, after being filled up on behalf of that Lady, should be forwarded to the Accountant-General in his capacity of Ex-Officio Assessor of Income Tax, by whom it will, if necessary, be transmitted to the Commissioners under Section CXX.

I have, &c.,
(Sd.) N. A. CHICK,
Clerk.

No. 1225.

TO THE COMMISSIONERS, INCOME TAX, CALCUTTA.

GENTLEMEN,—With reference to Section CXX. of Act XXXII. of 1860, I have the honor to forward herewith an application from Mr. ———— on behalf of Miss ———— No. 385, dated 1st instant, for the remission, under Section CXXVI. of the Act, of the duty assessed by this Office on Interest due on certain Government Promissory Notes as per enclosed Certificate.

I have, &c.,
(Sd.) E. DRUMMOND,
Acctt. Genl. to the Govt. of India,
and Ex-Officio Assessor.

FORT WILLIAM;
Acctt. Genl.'s Office,
The 22nd September 1860.

CERTIFICATE that the 35th Half-year's Interest due on the Government Securities, No. 11490, for Rupees 2,200, and 15295, for Rupees 1,600 of the Loan of 1842-43, was assessed by this Office under the provision of Act XXXII. of 1860, in the sum of Rupees three only as per subjoined Memorandum:—

Payee of Draft.	Amount of Interest assessed.	Amount of Assessment.	Total Assessment.
		Rs 1 per cent 0 12 0	
	75 0 0	2 4 0	Rs 77 4 0
Dr. No. 11490 5 per cent 1842-43 Interest on 2,200 Rs Date 1st July 1860.			

(Sd.) E. DRUMMOND.

Acctt. Genl. to the Govt. of India,
and Ex-Officio Income Tax Assessor.

ACCOUNTANT GENERAL'S OFFICE,
The 22nd September 1860.

No. 945.

THE HON'BLE E. DRUMMOND,
Accountant-General, and Ex-Officio
Assessor of Income Tax.

Dated the 18th September 1860.

SIR,—UNDER instructions from the Income Tax Commission, I have the honor to wait on you with their Form No. 24, duly filled up by me on behalf of Miss ————, claiming exemption from the Income Tax, with which I beg that you will be so good as to do the needful.

I have, &c.,
(Sd.) J. H. FERGUSON.

Form 24.

INCOME TAX

FOR THE YEAR ENDING 31st JULY 1861.

ACT XXXII. OF 1860.

NOTICE of Claim to exemption under Section CLIX to be delivered to the Assessor.

1.	2.	3.	4.	5.	6.	7.
Name and Residence of Claimant.	Nature of Claim to exemption.	Statement of the particular sources from which the Income of the Claimant arises.	Statement of the particular amount arising from each source.	Every sum (if any) of annual interest or other annual payments received or chargeable on Income whereby it is or will be diminished.	Every sum which Claimant may have charged or may be entitled to charge against any other person on account of Income Tax, or which he may have deducted or be entitled to deduct under the Act from any payment to which he may be liable.	Total amount of Annual Income or Profits of Claimant after all such deductions.
77, Clive Street, Calcutta, on behalf of Miss _____ residing in England.	She has no property in India, except that stated in Column 3 hereof, and the Income being under 200 Rupees per annum, I believe no Income Tax ought to be deducted from the Interest on her Government Securities.	Government Securities of the 5 four per Cent. Loan as follows:— No. 11490 for Co's Rs. 2,200 " 18296 " " 1,600	Rs. Annual Interest 88 " " 64 Total Rs. 152	None.	None.	Co's Rs. 152

Dated Calcutta, 13th September 1860.

DECLARATION.

I, _____, do hereby claim the exemption above specified from the Assessment for the Income Tax for the year ending 31st July 1861, under Act XXXII. of 1860, and I declare that, according to the best of my judgment and belief, the particulars of my claim aforesaid are herein fully and truly stated on behalf of Miss _____

Dated Calcutta, 18th September 1860.

(Signed) J H FERDINSON

No. 65.

TO THE HON'BLE E. DRUMMOND,
Accountant-General to the Govt. of India.

Dated Fort William, the 29th Sept. 1860.

SIR,—I AM directed to acknowledge the receipt of your letter No. 1225 of the 25th instant, and its enclosures, and to point out to you that, under Sections XXXII. and CXXII. of Act XXXII. of 1860, the case of Miss ———, like all others in which Assessments are made by your Department, may be disposed of by yourself without reference to the Commissioners.

2. The enclosures of your letter are retained pending the receipt of your reply, as you may, perhaps, take a different view of the provisions of the Law above quoted.

I have, &c.,
(Sd.) N. A. CHICK,
Clerk.

No. 1338.

TO N. A. CHICK, Esq.,
*Clerk to Income Tax Commissioners,
Calcutta.*

SIR,—I HAVE the honor, by direction of the Accountant-General, to acknowledge the receipt of your letter No. 65 of the 29th ultimo, and to observe in reply that, in his opinion, Section XXXII. of Act XXXII. of 1860 has reference merely to the question of Assessment, and Sections CXVI. and following to exemptions; and that the Sections from CXVI. up to CXXIII. do not apply to Ex-Officio Assessors; the Accountant-General thinks, to be inferred from the special provision in Section CXXIII. in regard to such Special Assessors.

2. The enclosures received with your letter under acknowledgment are accordingly returned herewith for disposal.

I have, &c.,
(Sd.) GOBIND CHUNDER DUTT,
Offg. 3rd Assistant Accountant-General.

FORT WILLIAM;
Loan Office,
The 5th October 1860. }

No. 2357.

FORWARDED to the Financial Department for consideration and orders.

By Order, &c.,
(Sd.) W. GREY,
Secy. to the Govt. of India.

HOME DEPARTMENT,
The 20th October 1860. }

No. 133.

FINANCIAL DEPARTMENT.

Fort William, the 20th November 1860.

In regard to the question put by the President of the Income Tax Commission, it appears to the Hon'ble the President in Council, from Section XXXII. of the Act, that the Accountant General as Ex-Officio Assessor has power to give exemptions, and consequently that he might exempt Miss ——— in the case of the Interest on her Government Securities, on satisfying himself that

she is entitled to such exemption under the Act. But it has been ruled, on a reference from the Government of the North-Western Provinces, that it will cause less trouble to grant exemptions in such cases under Sections CXVI. and CXVII. than it will to ascertain what the precise amount of each holder's Income may be, before the deductions from the Interest payable on the Promissory Notes are made, and there seems to His Honor in Council to be no necessity in this case to make it an exception to that Rule.

In respect to the question as to whether Miss ——— is entitled to exemption, His Honor in Council is of opinion that it would not be expedient to insist on payment in such a case even if the claim for it be legal. He thinks that the instances in which a person out of India draws from Indian Funds a sum less than 200 Rupees a year, and has a separate Income from Funds non-Indian must be infinitely rare, and that the case of Miss ——— is likely to be a solitary specimen.

ORDERED, that a copy of the above Resolution be sent to the Home Department for communication to the Government of Bengal.

Ordered also, that a copy of the Resolution and the papers of the case be published in the Gazette.

By Order of the Hon'ble the President in Council,

C. HUGH LAMINGTON,
Secy. to the Govt. of India.

No. 35A.

FROM G. COMPER, Esq.,
Secy. to the Govt. of the N. W. P.,

TO W. GREY, Esq.,
*Secy. to the Govt. of India,
Home Department*

Dated Nymee Tul, the 22nd September 1860.

REVENUE DEPARTMENT.
Income Tax.

SIR,—I AM desired to request that the attention of His Excellency the Viceroy in Council may be invited to the Illustration given in paragraph 53 of the Lieutenant-Governor's Resolution No. A., dated 22nd August, of Clauses 2 and 3 of Rule 6 of Section XCVII. of Act XXXII. of 1860.

2. In that Illustration it is assumed that, in the case of a rent-free holding of which the rent received or receivable during the year preceding the year of assessment are returned at Rupees 500, the duties chargeable under the Act should be assessed at Rupees 3 and one per Cent. on the whole amount of the rent, notwithstanding that the Sub-lessee pays to the Lessor Rupees 350 only, deducting from that sum Rupees 20 on account of the duty paid by him under Clause 2 of the Rule 6 "on the rents and profits without making any deduction on account of land Revenue or rent." This ruling has been now called in question from two quarters, and as the point is one of importance, it is thought advisable to take the instructions of His Excellency the Viceroy in Council upon it.

3. It is argued that the Lessee B of the Illustration is entitled to deduct from the rent (Rupees 350) payable by him to the Lessor X the sum of duty "computed upon such Revenue or rent" only Rupees 350, *viz.*, duty amounting to Rupees 7, that is to say, that the Lessee B having an income less than Rupees 200 would be exempt from the duty altogether, and the rent-free holder X receiving only Rupees 350, would pay no more than Rupees 7 of Income Tax Duty.

4. It appears to the Lieutenant-Governor that Clauses 2 and 3 of Rule 6 must be read and construed together and not as separate Legislative Rules; and he is under the impression that those who have questioned the ruling of the Illustration have overlooked this principle of legal interpretation. In the hypothetical case given in the Illustration it is assumed that the Collector has exercised his option under Clause 2, Rule 6 of Section XC VII. of charging "the duties on the rent and profits without making any (such) deduction on account of land Revenue or rent." If then B, the Lessee, has been compelled to pay Rupees 20 as the amount of duty on the rents and profits of the rent-free holding of X, amounting to Rupees 500 per annum, he would seem to be in equity at least, if not under the words of the Act, entitled to deduct that sum from the rent (Rupees 350) payable to his Lessor X unless this be correct, it is obvious that B will, in his own person, be charged with duties at the rate of 3 and 1 per Cent. on the sum of Rupees 150, the difference, that is, between the total value of the holding (Rupees 500) and the portion thereof paid to the Lessor (Rupees 350), even though the whole of B's income, as above, would thus be below the income exempt from duty.

5. If the objection mentioned above be valid, then it follows that, in consequence of the Sub-lease of his holding by X to B, the Government will receive, on account of the duties chargeable under the Act, the sum of Rupees 7 ($350 \times \frac{2}{100} = 7$) instead of Rupees 20 ($500 \times \frac{2}{100} = 20$). It cannot, the Lieutenant-Governor thinks, be the intention of the Act that the Government should be deprived of a portion of the Income Tax Duty justly leviable by reason of a Sub-lease, even though such Sub-lease should be made *bona fide*. And it is hardly needful to remark that, if such be permissible under the Act, fraudulent and collusive Sub-leases will not be unfrequent: The point may be presented in another view. If X be the rent-free holder of land of which the rents received or receivable during the year preceding the year of assessment are returned at Rupees 3,000, and X sublets his holding to B for Rupees 2,000 per annum, then B, having an income of more than Rupees 200, becomes, in his own person, liable to the duties chargeable under the Act; and if, as set forth in the Resolution, he be entitled to deduct the duty chargeable upon the whole amount of the rents received or receivable during the preceding year, *viz.*, Rupees 3,000, B becomes exempt from duty on account of his own income, and X becomes chargeable with the same on B's account as well as his own. Under this point of view the Lieutenant-Governor's construction would seem to be erroneous.

6. And in point of fact, the Lieutenant-Governor, looking at the question from different points of view as above, is by no means confident

that he has rightly interpreted the Law. But at the same time he is not prepared to accept the construction which has been put upon it by the objectors above alluded to. In short he is inclined to think that the Law, as it stands, does not meet the case.

7. If construed as by the Lieutenant-Governor, the Lessee in the case supposed in paragraph 53 of the Resolution would pay the duty chargeable upon the entire value of the holding, *viz.*, Rupees 500, and the Lessor X, receiving only Rupees 350, would, in consequence of the deduction allowed to the Lessee B, be charged with Rupees 20 of duty instead of Rupees 7, properly payable upon his net income. Again the Lessee B, in the case supposed in paragraph 5 of this letter, would, by deducting from his payment to the Lessor X, the duty chargeable upon the whole value of the holding, *viz.*, Rupees 3,000, escape taxation in his own person upon the income of Rupees 1,000 which he derives from the holding.

8. If construed as by the objectors, the Government would apparently lose a portion of the duties chargeable under the Act in every case of Sub-lease in which the income derived by the Lessee from the holding falls short of Rupees 200. For instance, if X, in the case supposed in the 2nd Illustration given in paragraph 53 of the Resolution, should retain, in his own hands, the management of his holding, having been entitled to, or received during the year preceding assessment, profits amounting to Rupees 500 per annum, he would be clearly chargeable in that case in the sum of Rupees 20 to the duties under the Act. Is the Government to lose the sum of Rupees 13 in respect of the duties chargeable on this holding because of a Sub-lease whether *bona fide* or fraudulently thereof.

9. It will be observed that the Law, in whatever way it may be interpreted, does not operate equally in the case of Sub-leases. In a Sub-lease wherein the Sub-lessee derives an income exceeding Rupees 200 per annum from the holding, he may, contrary to the Lieutenant-Governor's ruling, be charged with duty in his own person by restricting his privilege of deducting from the rent payable by him only the amount of duty computed upon the sum of that rent. In this case the Government receives its whole dues, and each tax-payer bears his own burden. But if the margin left to the Sub-lessee be less than Rupees 200, then, unless the Lieutenant-Governor's construction be followed, the Government is subjected to considerable loss in the duties chargeable under the Act. Again, if that construction be followed, a seeming injustice is laid upon the Lessor, who though receiving (as in the Illustration of paragraph 53 of the Resolution) only Rupees 350 is made to pay duty as on Rupees 500. This difficulty is avoided by the construction put upon the Law by the objectors but the Government becomes a loser as above shown.

10. If the Lieutenant-Governor, as he hopes, has made his meaning clear, he requests early instructions on the points in question.

I have, &c.,

(Sd.) G. COURSE,

Secy. to the Govt. of the N. W. P.

No. 2166.

TRANSFERRED to the Financial Department together with copy of the Resolution referred to in paragraph 1 of this letter.

By Order, &c.,

(Sd.) H. U. BROWNE,

Under-Secy. to the Govt. of India

HOME DEPARTMENT,
The 29th September 1860. }

No. 9897.

FORWARDED to the Solicitor to Government for an early expression of opinion of the Advocate General.

By Order, &c.,

(Sd.) C. H. LUSHINGTON,

Secy. to the Govt. of India.

FORT WILLIAM;
Financial Department,
The 1st October 1860. }

No. 417.

FROM R. F. STACK, Esq.,

Offg. Solicitor to Government,

TO C. H. LUSHINGTON, Esq.,

Secy. to the Govt. of India,

Financial Department.

Fort William, the 9th November 1860.

SIR,—WITH reference to your Office Docket No. 9897, dated the 1st October last, I have the honor to forward herewith, for the information of Government, a copy of the Advocate General's Opinion, respecting the construction put by the Lieutenant-Governor of the North-Western Provinces on certain Clauses of the Income Tax Act.

2. The original papers received with your Docket abovementioned are herewith returned.

I have, &c.,

(Sd.) R. F. STACK,

Offg. Solicitor to Government.

OPINION.

I AM of opinion that, upon the legal construction of the Act B, the Lessee, in the illustration given in His Honor the Lieutenant-Governor's 53rd paragraph (Case 2), will be liable *prima facie* to be charged, if the Collector exercises the option given by Clause 2 of so charging him with Income Tax upon the whole rents and profits (Rupees 500), i. e., with Rupees 20 per annum ($500 \times \frac{1}{25} = 20$), and will, if so charged, be entitled to deduct from his payment to X on account of his yearly rent (Rupees 350) the Income Tax upon such rent at the rate of Rupees 3 and 1 Rupee per Cent. or Rupees 11 ($350 \times \frac{11}{100} = 11$). Thus, under ordinary circumstances, the Government will receive the Duties at Rupees 3 and 1 Rupee per Cent. upon the whole Rupees 500, while X and B will ultimately contribute to their Duties according to the profits realised by them respectively in the proportion of Rupees 350 to Rupees 150 or of 14 to 6.

2. The circumstance that the annual profits received by B from this source fall below the amount on which Income Tax is chargeable, and

that the profits received by X from this source are of an amount subject only to the 2 per Cent. Duty, can make no difference, I think, in the mode of computing the Duties as between B and X, and the amount which the former is entitled to deduct on paying his rent to the latter. Although an option is given to the Collector or Commissioner to charge the tenant with the Duties on the net amount of his profits only after deducting the rent payable by him to his landlord, charging the landlord himself with the Duties on the latter rent under Clause 1 of Rule 6, or to charge the tenant with the Duties on the whole profits without any deduction for rent under Clause 2, leaving the tenant to deduct the Duties charged on such rent from his payment to the landlord under Clause 3, I do not think that any different burden in point of amount can be imposed on either tenant or landlord by exercising the option given by Clause 2 than can be imposed under the 1st Clause; but I look upon the option given as one to be exercised merely for the convenience of Government in assessing and collecting the Duties whatever their amount may be.

3. Thus, if B and X have both other sources of income which bring up the whole income of each to Rupees 500 per annum, there will be nothing in the circumstance of the case to vary the *prima facie* liability stated in paragraph 1 of this Opinion; and whether the assessment take place under Clause 1, or under Clauses 2 and 3, the Government will receive Rupees 20 in respect of the entire profits of the land, of which B will contribute Rupees 6, and X Rupees 14.

If B's entire income be less than Rupees 200, or less than Rupees 500, or if X's entire income be less than Rupees 500, the sum derived by Government will be diminished, and the proportions in which B and X will ultimately contribute to that sum will be altered. But the diminution and alteration will equally take place whether the assessment and adjustment be effected under Clause 1 or under Clauses 2 and 3.

4. Thus, supposing the course prescribed in Clause 1 to be adopted, we shall have the following results:—

1st.—If B's entire income do not exceed Rupees 200, and X's do not exceed Rupees 500, B would not be chargeable at all; X will be chargeable to the 2 per Cent. Duty in respect of his Rupees 350 rent, and Government will only get Rupees 7 from the whole interest in the land, thus losing B's contribution of 6 Rupees, and half of X's contribution of Rupees 14.

2nd.—If B's income do not exceed Rupees 200, but X's exceeds Rupees 500, it will be chargeable to the 1 per Cent. Duties, and Government will get Rupees 14 from the land, thus losing only B's contribution of 6 Rupees.

3rd.—If B's income exceed Rupees 200, but do not exceed Rupees 500, and X's income do not exceed Rupees 500, Government will get Rupees 10 from the land, Rupees 3 from B, and Rupees 7 from X, thus losing one-half of the contribution of each.

4th.—If B's income exceed Rupees 200, but not Rupees 500, and X's income exceeds Rupees 500, Government will get Rupees 17, *viz.*, Rupees 3 from B, and Rupees 14 from X.

5th.—If B's income exceeds Rupees 500, and X's income do not exceed Rupees 500, Government will get Rupees 13, *viz.*, Rupees 6 from B and Rupees 7 from X.

5. Supposing the course prescribed in Clauses 2 and 3 to be adopted, the results will be precisely the same in each case, though they will be arrived at by a different process.

In case 1 B will be charged, in the first instance, with Rupees 20. Of this amount he will be entitled, under Clause 8, Rule 6, to deduct Rupees 14 from the rent payable by him to X. He will also be entitled to repayment of Rupees 6, the amount of the Assessment on Rupees 150, from the Government, under Section 116; while X will be entitled, under Section CXVII., to repayment from Government of Rupees 7, being the deduction on account of the Duty on 1 per Cent and of the excess of the Duty of 3 per Cent, from which he is exempted under that Section, leaving the Government Rupees 7.

In case 2 B, as before, will be charged with Rupees 20 of which he will deduct Rupees 14 from his rent, and will obtain a refund from Government of Rupees 6 under Section 116; X will be entitled to a refund in respect of the Rupees 14 thus deducted, leaving the Government Rupees 14.

In case 3 B will be charged with Rupees 20, of which he will deduct Rupees 14 from his rent, and will obtain a refund from Government of Rupees 3 under Section CXVII; X will, under the same Section, obtain a refund of one-half of the Rupees 14 deducted, or Rupees 7, leaving the Government Rupees 10.

In cases 4 and 5 a similar process will leave the Government, after B and X respectively have obtained the refunds to which they are entitled, Rupees 17 and Rupees 13 respectively.

6. It cannot be denied that, as remarked by His Honor in paragraph 5, Government is deprived by this construction in the case of a Sub-lease of a portion of the Income Tax Duties to which it would be entitled if the Lessee kept the land in his own hands and realized the whole of the rents and profits himself; or that, probably, as such is the result of these Clauses, fraudulent and collusive Sub-leases may not be unfrequent. But I think that this inconvenience is unavoidable so long as the Act adopts the principle of allowing exemption in respect of the income of each person deriving a yearly profit from the land where that income falls below a certain amount. The same principle exists in the English Act, and is in itself an equitable one. And any attempt to throw the burden upon the rents and profits themselves in *Solutio* irrespective of the interests of the persons entitled to those profits, would be scarcely equitable towards the landed interests, as it would place profits derived from land upon a less favorable footing than other profits chargeable under the Act.

(Sd.) W. RITCHIE.

5th November 1860.

No. 134.

FINANCIAL DEPARTMENT.

Fort William, the 20th November 1860.

THE Hon'ble the President in Council concurs in the opinion expressed by the Advocate-General on the case submitted, and desires that it be acted on.

ORDERED, that a copy of the above Resolution be sent to the Home Department, together with a copy of the Advocate-General's opinion therein referred to, for information and for communication

to the Government of the North-Western Provinces.

Ordered also, that the above correspondence be published in the *Calcutta Gazette* for general information.

By Order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 2035.

FROM J. D. BOURDILLON, Esq.,
Secy. to the Govt. of Fort St. George,

TO THE SECT. TO THE GOVT. OF INDIA,
Financial Department.

Fort St. George, the 9th November 1860.

REVENUE DEPARTMENT.

SIR,—I AM directed, by the Hon'ble the Governor in Council, to submit for the decision of the Government of India, a doubt which has occurred as to the meaning of the "Pensions payable to persons not in Government employment," referred to by the Advocate General in the penultimate paragraph of the Resolution of the Supreme Government, dated 11th October 1860, No. 87, Financial Department.

2. The Civil Auditor at Madras supposes that he is authorized by that Resolution to assess Income Tax on Pensions to persons who *have been* in Government employ, and proposes that Treasury Officers should be directed to assess all Pensions except Superannuation.

3. This Government hesitate to take such a liberty with the Advocate General's language; but taken in its literal sense it would include scarcely any Pensions at all, I am directed, therefore, to ask whether Superannuation Pensions are to be assessed under Section XXVII. or XXVI. of Act XXXII. of 1860.

I have, &c.,
(Sd.) J. D. BOURDILLON,
Secy. to Govt., Fort St. George.

No. 135.

FINANCIAL DEPARTMENT.

Fort William, the 23rd November 1860.

THE view taken by the Civil Auditor, Madras, as stated above, appears to the Hon'ble the President in Council to be correct. He is accordingly pleased to direct that Superannuation Pensions be assessed by the Civil Auditor under Section XXVII. of Act XXXII. of 1860.

ORDERED, that a copy of the above be forwarded to the Government of Madras for information and guidance, in reply to its letter.

Ordered also, that a copy be published in the *Calcutta Gazette* for general information and guidance.

By Order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 275A.

FROM G. COOPER, Esq.,
Secy. to the Govt. of the N. W. P.,
To C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Department.
Dated Camp Iglap, the 13th November 1860.

REVENUE.
Income Tax.

SIR,—With reference to your Telegram No. 111, dated 29th ultimo, to the Chief Commissioner of Oudh, in which it is stated that Ryots in temporarily settled Estates are liable to assessment under Rule 1 of Section XCVII. of the Income Tax Act, as "holders of land paying Revenue direct to Government," I am directed to point out, for the consideration of His Excellency the Governor in Council, that the word "Ryot" is used throughout the Act as well as the word "holders," and to submit that the two expressions must, therefore, have been intended by the Legislature to have different significations.

2. What the word "holder" was intended to convey is drawn from Clause 14, Section XLVIII. of the Act, and His Honor believes that a Ryot does not answer to the description therein laid down. Moreover it is to be observed, Ryots and under-tenants do not pay "Revenue direct to the Government." The Lieutenant-Governor would submit, therefore, that Ryots who are not "holders" of land, and who, besides, do not pay Revenue direct to Government, cannot, as the Law stands, be assessable under Rule 1 of Section XCVII. of the Act.

3. The Lieutenant-Governor is of opinion that Ryots, other than those described in Section CXXV, would come under Rule 7 of Section XLVII, and that consequently they would be assessable under Rules 4 and 6 of the same Section, that is to say, on their actual profits, provided that those profits amount to not less than Rupees 200 per annum. These would include sub-lessees, whether mutation of names had taken place or not, the Putneldars of Bengal, under-tenants, and such like.

4. With these observations His Honor leaves the case in the hands of the Government of India.

I have, &c.,

(Sd.) G. COOPER,
Secy. to the Govt., N. W. P.

No 11681.

FROM C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Department,
TO THE SECT. TO THE GOVT. OF THE N. W. P.
Fort William, the 23rd November 1860.

FINANCIAL DEPARTMENT.

SIR,—I am directed to acknowledge the receipt of your letter No. 275A., dated the 13th instant, submitting for consideration the observations of the Hon'ble the Lieutenant-Governor on the question referred to in my Telegram of the 29th ultimo, to the Chief Commissioner of Oudh, regarding the liability of Ryots in temporarily settled Estates to the Income Tax.

2. In reply, I am desired to intimate that all Ryots being holders of land, as in Madras and Bombay, and paying Revenue direct to Government under a terminable settlement, should be assessed under Rule 1 of Section XCVII. of Act XXXII of 1860, other Ryots and holders of land not paying Revenue direct to Government will come under Rule 7 of that Section.

I have, &c.,

(Sd) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No 136.

Copy of the foregoing correspondence published in the *Calcutta Gazette* for general information.

By Order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 611.

Extract from the Proceedings of His Excellency the Governor General in Council, in the Military Department, under date the 17th November 1860.

From COLONEL A. BREWER, Quarter-Master General of the Army, to the Secretary to the Government of India, Military Department,—(No. 459), dated Head-Quarters of Burma, the 19th November 1860.)

SIR,—In reply to your Office letter No. 327, dated 5th September last, I am desired to state that the Commander-in-Chief thinks it would be very undesirable to increase the taxation of Officers or other parties residing in Cantonments.

The proposal contained in your letter and enclosures, is opposed to rule and custom. His Excellency is not aware that any Law for levying such or any taxes were ever proposed prior to the passing of the Income Tax Act, except that levied on Notices in Papers for watch and ward. But Officers and other residents were always exempted; and His Excellency does not now wish to see the introduction of any impost of the nature proposed.

The Conservancy, Police, &c., of Military Stations are now paid from the Grazing Fund.

I am desired to avail myself of this opportunity for enquiring whether the one per Cent. of the Income Tax, set aside for local improvements, or any portion of it, can be made available to aid the Funds for the general improvement of the Stations in which it is raised?

The enclosures of your letter are herewith returned.

ORDERED, that a copy of the foregoing be forwarded to the Financial Department for consideration and orders, with regard to the question contained in the 4th paragraph.

(True Extract)

(Sd) F. D. ATKINSON, Major,
Depty. Secy. to the Govt. of India.

No 137.

FINANCIAL DEPARTMENT.

Fort William, the 23rd November 1860.

The Hon'ble the President in Council observes, with reference to the above Extract from the Military Department No. 611, dated 17th instant, that it will rest with the Local Governments, under Section CXCIH. of Act XXXII. of 1860, to determine whether any portion of the one per Cent. Duty shall be spent in works of the character

No. 1164 of 1860.—The under-mentioned Individual is admitted to Pension, as specified opposite to his name :—

Corporal John Hayman, of the 5th Battalion Artillery ...	Rs. 14-14-6 per month, or equivalent to 1s. per diem, payable in India.
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No. 1165 of 1860.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence on Sick Certificate :—

Lieutenant and Brevet Captain Henry John Thomas Neild, of the 2nd Madras Native Infantry ...	For eighteen months, under the old Regulations.
Assistant Surgeon James Ross, M. B., of the Madras Medical Department ...	For eighteen months, under the new Regulations.

No. 1166 of 1860.—The under-mentioned Non-Commissioned Officer is admitted to Pension, as specified opposite to his name :—

Sergeant Major John Conroy, attached to the Convalescent Depot, Landour ...	2s. and 6d per diem, payable in Europe.
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No. 1167 of 1860.—Second Captain E. Davidson, of the Corps of Engineers, Deputy Consulting Engineer in the Railway Department in Eastern Bengal, is allowed an extension of leave from the 10th to the 20th instant, the date on which he reported his return to Bengal from leave to Europe.

F. D. ATKINSON, Major,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENTS.

No. 289.

Fort William, the 27th November 1860.

Appointments.—Captain E. Davidson, Bengal Engineers, is re-appointed a Deputy Consulting Engineer in the Railway Department in Bengal, with effect from the 21st instant.

Captain Davidson is to be also Ex-Officio Assistant Secretary to the Government of Bengal, Public Works Department, Railway Branch.

Lieutenant J. Hills, of the Bombay Engineers, is appointed a 2nd Class Assistant Engineer, attached to the Garrison of Fort William, in place of Captain W. C. Grant, of the 2nd Regiment of Dragoon Guards, who has been placed at the disposal of His Excellency the Commander-in-Chief with a view to his appointment elsewhere.

No. 290.

Leave of Absence.—Leave of absence for two months, on Medical Certificate, is granted to Sergeant W. Jackson, Overseer, North-Western Provinces, in extension of the three months' leave granted to him by the Bengal Government, which will expire on the 5th December 1860.

A. G. GOODWIN, Major,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6320.

APPOINTMENTS.—The 21st November 1860.—Mr. S. Nation, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Nasirnuggur, and to exercise the powers described in Section I, Act X of 1854, in addition to the powers he already exercises in Tipperah.

The 23rd November 1860.—Mr. C. H. Campbell to officiate as Collector of the 21-Pergunnahs.

The 24th November 1860.—Baboo Kashinath Ghose to officiate as a Deputy Magistrate under Act XV. of 1843, and a Deputy Collector under Regulation IX. of 1833, in Nulda, and he exercise the powers of a Covenanted Assistant to a Magistrate under Regulations XIII of 1797 and IX. of 1807, in that District.

LEAVE OF ABSENCE.—The 24th November 1860.—Mr H. W. Alexander, Joint Magistrate and Deputy Collector of Patna, to the 31st January next, on Medical Certificate, under Clause I, Section VI. of the new revised Absenter Rules, in extension of the leave granted to him on the 1st of August last.

NOTIFICATION.—The 21st November 1860.—The Lieutenant-Governor has been pleased to sanction the formation of a Sub-Division the District of Tipperah, to be called the Sub-Division of Nasirnuggur, and composed of the following Thannahs, with its Head-Quarters at Brahmunbaria, viz. :—

Thannah Nasirnuggur.
Pharce Brahmunbaria.
" Chandora.
Thannah Gourcepura.
Pharce Manicknuggur.
" Sonarampora.
Thannah Cuslea.
Pharce Montulla.

The attention of Government Officials and of the Public is requested to the following Errata in the Tariff published in the *Gazette Extraordinary*, dated November 9, 1860 :—

IMPORT.

L No. 5.—For "Liquorice Juice, per lb. Rupees 12," read "per lb. annas 12."

T No. 6.—Expunge "Turpentine Spirits per Imperial Gallon Rupees 2."

EXPORT.

A No. 6.—Expunge Aniseed per cwt. Rupees 6.
M No. 1.—For Moortooth or Vitriol, Blue per cwt. Rupees 2, read per cwt. Rupees 27.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 4806.

LEAVE OF ABSENCE.—*The 27th November 1860.*—Probationary Assistant Engineer A. T. Berg, attached to the Patna Division, for three months on Medical Certificate, under Chapter II., Section V. of the Unconvenanted Absentee Rules, commencing from the date on which he may avail himself of the same.

C. B. Youna, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Lieutenant L. J. H. Grey, Assistant Commissioner, Dehra Ismael Khan, has obtained leave of absence, on urgent private affairs, from 26th October to 12th November 1860.

Mr. F. E. Moore, Extra Assistant Commissioner, Jullundur, has obtained one month's indulgence leave, from such date as he may avail himself thereof.

Mr. J. B. Jyall, Assistant Commissioner, Lahore, has obtained one month and four days' leave, under Section VI. of the Civil Service Absentee Rules, with retrospective effect from 4th August to 7th September last, in extension of the leave granted him in *Punjab Gazette* of the 30th June last.

Captain J. T. Tovey, Executive Engineer, 3rd Division, Lahore and Peshawur Road, has obtained eight weeks' leave, to enable him to proceed to Bombay, preparatory to applying for fifteen months' leave to England, on Medical Certificate.

Appointment.—Mr. L. B. Bean, Assistant Engineer, 4th Division, Lahore and Peshawur Road, is appointed to officiate as Executive Engineer, 3rd Division, Lahore and Peshawur Road, during the absence on leave of Captain Tovey, or until further orders.

I.—Transfers.—Mr. J. W. Wright, Assistant Engineer, 2nd Class, from the 8th Division, Grand Trunk Road, to the 4th Division, Lahore and Peshawur Road.

II. Mr. T. W. Knowles, Assistant Engineer, 2nd Class, from the 3rd Division, Lahore and Peshawur Road, to the Lower Sirhind Division.

III. Mr. A. Byrne, Assistant Engineer, 2nd Class, from the Lower Sirhind Division, to the 3rd Division, Lahore and Peshawur Road.

The services of Captain G. M. Battye, Assistant General Department, No. 2960, dated 12th November 1860, Commissioner, Loodiana, are placed at the disposal of the Government of India, in the Home Department, for employment as Post-Master General of the Punjab.

The services of first Class Native Doctor Shekh Noorood-deen were placed at the disposal of the Military Authorities on the 15th April 1859.

Posting.—First Class Native Doctor Shekh Noorood-deen was posted to the charge of the Goordaspore Dispensary on the 19th March 1859.

R. H. DAVIES,

Secy. to Govt., Punjab.

LAHORE, 14TH NOVEMBER 1860.

No. 134.—The under-mentioned Native Officers and Non-Commissioned Officers, of the late 1st and 2nd Jezailchee Police Battalions, are transferred to the Punjab Police Battalions, noted opposite to their respective names; and where vacancies for them do not exist, they are to be borne on the Rolls as Supernumeraries, until they can be absorbed:—

Subadar Abbas Khan	...	} To the 5th Police Battalion at Rawul Pindoe, from the 1st Jezailchees.
Jemadar Ahmed Shah	...	
Havildar Summund	...	
Naick Saidoo	...	
" Benaras	...	

Subadar Suttar Khan	...	} To the 6th Police Battalion at Dehra Ismael Khan, from the 1st Jezailchees.
Jemadar Said Jelall	...	
Havildar Said Alice	...	
Naick Sundahee	...	

Subadar Atta Mahomed Khan,	from 2nd Jezailchees	} To 3rd Police Battalion at Mooltan.
Jemadar Gholam Khan,	from 1st Jezailchees	
Havildar Huzur Khan,	from 2nd Jezailchees	

Jemadar Meer Badeen, from 2nd Jezailchees to 2nd Police Battalion at Kangra.

Subadar Abdool Rahman, from 2nd Jezailchees to 4th Police Battalion at Umballa.
Jemadar Nuanut Khan, from 2nd Jezailchees to 7th Police Battalion at Umritsur.

Subadar Ishmael Khan	From 2nd Jezailchees.	8th Police Battalion, Delhi.
Hawildar Mahomed Yar	"	9th Police Battalion, Gurgaon.
Jemadar Sumundar	"	10th Police Battalion, Bissur.
" Jan Shah	"	
" Nuthoolah Khan	"	
" Nek Kuddum	"	

Lahore Division Mounted Police.

No. 410.—*Leave of Absence.*—Messadar Hussoo Khan, for two months, to visit his home at Peshawar, from such date as he may be permitted to avail himself of it.

G. HUTCHINSON, Major,
Offg. Secy. to Govt., Punjab,
Military Department

No. 61.

CIRCULAR ORDER.

ASSESSORS under Act XXXII. of 1860 having Income Tax, now been appointed by Government in all the Districts of the Lower Provinces, Commissioners are requested to report monthly the progress made in carrying out the provisions of the Law in the following Form:—

1	2	3	4
DISTRICT AND CIRCLE.	Number of Notices issued under Section XXXVIII.	Number of Returns made up to 30th November.	REMARKS.
			(If any progress should have been made in preparing the Abstracts or Lists prescribed in Sections XLVI. XLVIII. and XLIX., it should be here mentioned.)

The date on which the Government Notice, under Section XXXVII., was issued, the particulars of its promulgation, and the date on which each Assessor was sworn and entered on his duties, should be given at the foot of the first Return, the present Form of which is only provisional. Instructions will follow for incorporating the work entailed by the Act in the Quarterly Statement of Business.

It is requested that the Return may be submitted not later than the 3rd of each month, commencing from the 3rd proximo.

By Order of the Board of Revenue, Lower Provinces.

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 26th November 1860.

Opium Notification.

Notice is hereby given, that, on Monday the 7th January 1861, at the hour of eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the Provision of 1859-60, subject to the following conditions, viz:—

Produce of Bihar Agency	...	Chests	1,220
Ditto of Benares ditto	...	"	560

Total Chests . . . 1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 1 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such Conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium,

upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 p. m. of Tuesday the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bona fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same Conditions, any number of lots of the same Agency Opium to the extent of twenty-five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertised for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, viz. two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates

should circumstances render it expedient to do so:—

		Behar, about (Chests)	Benares, about (Chests)	Total, about (Chests)
do. about	Wednesday, 6th Feb. 1861.	1200	560	1760
do.	Thursday, 7th March "	1200	560	1760
do.	Wednesday, 10th April "	1220	530	1750
do.	Wednesday, 8th May "	1220	560	1780
do.	Monday, 10th June "	1220	570	1790
do.	Monday, 8th July "	1220	560	1780
do.	Monday, 8th August "	1220	560	1780
do.	Monday, 9th September "	1220	560	1780
do.	Tuesday, 7th October "	1220	560	1780
do.	Wednesday, 6th Nov. "	1220	560	1780
do.	Thursday, 6th December "	1234	601	1835
	Total	13143	6201	19345

19. It is hereby further Notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for sale at the twelve Sales in the months of January, February, March, April, May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government shall not make the requisition for Opium within the

•	Chests.
Behar ...	14,064
Benares ...	6,761
	<u>21,425</u>

time above-mentioned, the entire quantity of about 21,425* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall

make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

Article 6.—“With regard to the trade in Opium, it is agreed between

Article of the Convention above referred to. “the high contracting parties “that, at each of the periodical “Sales of that article, there

“shall be reserved for the French Government, and “delivered upon requisition duly made by the “Agents of His Most Christian Majesty, or by “the persons duly appointed by them, the number “of chests so applied for, provided that such supply shall not exceed three hundred chests in each “year, and the price for the same shall be determined by the average rate at which Opium shall “have been sold at every such periodical Sale, it “being understood that if the quantity of Opium

“applied for at any one time shall not be taken “on account of the French Government, by the “Agents of His Most Christian Majesty, within “the usual period of delivery, the quantity so applied for shall nevertheless be considered as so “much in reduction of the three hundred chests “hereinbefore mentioned. The requisitions for “Opium as aforesaid are to be addressed to the “Governor General at Calcutta, within thirty days “after notice of the intended Sales shall have “been published in the Government Gazette.”

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

Fort William,
The 10th November 1860.

Opium Notification.

Notice is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, viz:—

Behar Opium ...	1,274
Benares ditto ...	509
Total Chests ...	<u>1,783</u>

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the Government and Exchange Gazettes, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 1 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

Fort William,
The 1st November 1860.

Notification, No. 24.

BABOO HEM CHANDER KERN, Unconvenanted Deputy Collector, received charge of the Baraset Treasury on the 23rd instant.

W. WATERFIELD,
Offg. Acctt. to the Govt. of Bengal.

Fort William;
Office of the Acctt., Govt. of Bengal,
The 27th November 1860.

Ecclesiastical.

CONFIRMATION.

NOTICE is given that the Right Reverend the Lord Bishop of Calcutta purposes to hold a Confirmation in English, in the Cathedral Church of Saint Paul, Calcutta, on Thursday, the 7th February next.

Divine Service will commence at 10½ o'clock.

Candidates for Confirmation are requested in the meantime to apply to their respective Ministers, or to the Officiating Chaplains of their respective Districts, for the purpose of being examined, and, if approved, receiving the necessary Ticket.

W. H. ABBOTT, Jr.,

Offg. Registrar and Secretary.

CALCUTTA,
The 27th November 1860. }

Ecclesiastical.

ORDINATION.

THE Lord Bishop of Calcutta purposes to hold a General Ordination of Priests and Deacons, in Saint Paul's Cathedral, on Sunday, the 10th February next.

Divine Service will commence at 10½ o'clock A. M., and the Sermon will be preached by the Venerable the Archdeacon.

Candidates for Holy Orders are desired to forward their papers within three weeks of the time specified, addressed to Reverend T. H. Burn, Chaplain to the Lord Bishop.

W. H. ABBOTT, Jr.,

Offg. Registrar and Secretary.

CALCUTTA,
The 27th November 1860. }

Sheriff's Office, the 13th October 1860.

NOTICE is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Port William in Bengal, for the Town of Calcutta and Factory of Port William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. BROWN,
Sheriff.

নগরিক আকিস ১৩ অক্টোবর ১৮৬০ সাল।

সম্রাটের দেওয়া বাইতেহে যে আগামি

৪ ডিসেম্বর সন ১৮৬০ সাল মহলবার

দুই প্রহরের সময় কলিকাতার কোর্ট উইলি-

এমের এবং তাহার অন্তর্গত যে সকল

হান তদ্বিমিত্ত বঙ্গ দেশের কোর্ট উইলি-

এমের ওপ্রেম কোর্ট আগাম আদালত ঘরে

ওয়েস্টার্নমিনর এবং এডমাইরেমটি অর্থাৎ

মহা সমুদ্র সম্পর্কিত মোকদ্দমা নিষ্পত্তি

জন্য এক নেশিয়ান অর্থাৎ মিছিল করি-
বেন।

এই নেশিয়ান জতকাল পর্যন্ত বনিবেক
তাহার প্রথম দিবস দুই প্রহরের সময় তা-
হার পর প্রতি দিবস এগারো ঘণ্টার সময়
বনিবেক এ বিষয় সকলে অগ্রণে রাখুন।

C. H. BROWN,
Sheriff.

Notice.

CERTAIN EFFECTS of the late C. MAITLAND, who died at Darjeeling on the 27th October 1860, are under the Seal of this Court, and will be made over to any person duly and legally authorized to receive the same.

G. W. BISHOP,

Offg. Assistant Superintendent.

SUPERINTENDENT'S OFFICE; }
Darjeeling,
The 31st October 1860. }

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHEREE,

Offg. Superintendent.

ZILLAH CACHAR; }
Superintendent's Office,
The 16th July 1860. }

Notice

Is hereby given that, by virtue of the SIR JAMES JEFFREY BARONETCY Act being No. 20 of 1860 of the Legislative Council of India, the second and present Baronet has assumed the names of "JAMES JEFFREY" in lieu of the names by which he has hitherto been called or known, and will henceforth name, style, and write himself by the names of "JAMES JEFFREY" on all occasions whatsoever.

By Order,

(Sd.) POLLOCK, FAIRHULL, AND KEIR,

Solicitors for Sir James

Jeffrey, Baronet.

BOMBAY,
The 12th November 1860. }

[2557]

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Patna, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, Lower Provinces, No 384, dated 2nd October 1860, in the Patna Collectorate, on Monday, the 3rd December 1860, corresponding with the 6th Ughun 1268 Fussy.

The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jumma-bundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.					Sudder Jumma.		
			B.	C.	D.	D.	F.	Rs.	As.	P.
108	■	Alipore Dhunganwan, Pergunnah Tilhara ...	791	9	9	16	15	1332	11	■
8	10	Birhna Khoord Nisf, Pergunnah Bheempore...	437	15	7	10	10	698	8	■
9	11	Birhna Lushkureepore Boozroog Nisf, Pergunnah Bheempore ...	616	3	1	10	0	1038	0	0
10	12	Birhna Lushkureepore Boozroog Nisf, &c., Pergunnah Bheempore ...	1211	4	0	5	0	2129	0	0
11	13	Birhna Saedpore Boozroog, Pergunnah Bheempore ...	886	6	8	0	0	1447	0	0
17	58	Dureahpore Boozroog, Pergunnah Bheempore ...	122	13	16	14	■	173	6	8
110	■	Burdaha, Pergunnah Tilhara ...	1592	11	7	11	6	1792	0	0
111	69	Chounrai Boozroog, Pergunnah Tilhara ...	162	7	0	0	0	221	4	0
19	70	Gobindpore Birhna Nisf, Pergunnah Bheempore ...	396	2	11	10	0	621	0	0
90	116	Fyzoollahpore, Pergunnah Shahjehanpore ...	177	10	11	5	0	343	8	0
47	122	Gorawan, Pergunnah Biswunk ...	2294	4	9	19	0	3750	0	0
27	135	Mirzapore Birhna, Pergunnah Bheempore ...	463	13	12	0	0	737	0	0
32	169	Rampore Birhna Nisf, Pergunnah Bheempore ...	605	5	5	0	0	998	8	0
93	178	Lohra, Pergunnah Shahjehanpore ...	1091	12	2	5	0	2263	0	0
76	185	Ukburpore, Pergunnah Pehtoh ...	1872	16	7	8	0	2412	10	0
38	187	Sekh Mahomedpore, Pergunnah Bheempore ...	317	14	10	0	0	592	14	0
94	188	Moorayrah, Pergunnah Shahjehanpore ...	139	13	2	19	0	281	6	5
96	192	Muanudpore Nisf, Pergunnah Shahjehanpore ..	289	0	0	0	0	401	2	6
97	193	Muanudpore Nisf, Pergunnah Shahjehanpore	289	0	0	0	0	404	2	6
100	210	Poorunpore, Pergunnah Shahjehanpore ...	4	4	8	0	0	12	8	0
101	211	Paharpore Ghosee, Pergunnah Shahjehanpore ...	1226	1	13	0	0	2369	2	4
115	226	Korae, Pergunnah Tilhara ...	249	12	11	0	0	287	3	6
80	231	Roostumabad Koorkooree, one anna, Pergunnah Phoolwarce ...	57	15	6	4	0	101	6	0
123	343	Oakenawan, Pergunnah Tilhara ...	314	0	12	18	17½	607	8	11
83	488	Mukdoompore Nukoalee, Pergunnah Sandha...	788	0	14	9	0	1381	0	0

A. HOPE,
Collector.

PATNA COLLECTORATE,
The 31st October 1860. }

[2558]

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Sarun, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board, dated 20th September 1860, in the Sarun Collectorate, on Monday, the 17th December 1860, corresponding with the 19th Aghun 1268 F. S. at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidder above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
			B. C. D.	Rs. As. P.
1	1859	Esapore, Pergunnah Dungsee ...	377 9 10½	125 3 ½
2	2140	Gungajul, Pergunnah Cusmer ...	1673 16 2	1501 0 0
3	2405	Purree, Pergunnah Goah ...	229 8 2	138 12 6
4	2979	Company's Garden in Ruttunpoorah, Pergunnah Manjhee ...	18 7 9½	270 0 0

H. ROSE,

SARUN COLLECTORATE,
The 2nd November 1860.

Collector of Sarun.

Advertisement.

WANTED an English Writer for the Office of the District Superintendent of Baraiteh. He must have a thorough knowledge of the English language, write a good legible hand, and must have had some experience in an English Office of the nature of the work required.

H. O. H. FORBES, *Lieut.*,
District Supdt. O. P., Baraiteh.

Wanted.

A TRANSLATOR for the Civil Court of Purneah. He must be able to read and write English and Oordoo with facility, and to translate into either language fluently and idiomatically.

Salary 100 Rupees.

W MORRIS BEAUFORT,
Offg. Judge.

ZILLAH PURNEAH,
The 7th November 1860.

Civil Service Annuity Fund.

NOTICE.—The Annual General Meeting of Subscribers will be held at the Town Hall on Wednesday, the 23rd January next, at 11 A. M., for the election of Managers for the ensuing year and for the approval of the Accounts of the past year. It has been represented to the Managers that the construction placed upon Rule 6, namely, that no application for the assignment of an Annuity on the 1st of November can be received from a Subscriber who is not *then* qualified to take an Annuity is erroneous; and that it is calculated to effect unjustly the interests of a Subscriber whose term of residence becomes completed between the 1st of November and the 1st of May, and who, under the construction in question, is liable to be superseded by a Subscriber who, though standing below him in the gradation list of the Service, may have completed his term of residence before the 1st of November.

The Managers having carefully considered the question are unable to place any other construction on Rule 6, as it stands, than that which has been heretofore acted upon. But they are of opinion that inasmuch as the Annuities though assigned on the 1st of November are assignable only from the 1st of May they should, in conformity with the general intention of the rules, be available to all Subscribers who will be qualified *on the latter date*, according to their seniority in the Gradation List of the Service.

The Managers intend, therefore, to propose to the next General Meeting to the following alteration of Rule 6:—

PRESENT RULE.

On the 1st of November of every year the ten Annuities that are to become available on the following 1st of May shall be assigned to those qualified Subscribers, in order of seniority, from whom applications for Annuities shall have been received before the said 1st of November. After the 1st of November any of the said ten Annuities which shall not have been assigned under the preceding Clause shall be assignable to all qualified Subscribers in order of application.

PROPOSED RULE.

On the 1st of November of every year the ten Annuities that are to become available on the following 1st of May shall be assigned to those Subscribers, in order of seniority, from whom applications for Annuities shall have been received before the said 1st of November, and who are then qualified or will become qualified under Rule 6 on or before the 30th of April following. After the 1st of November any of the said ten Annuities which shall not have been assigned under the preceding Clause shall be assignable to Subscribers who are already or will be qualified on or before the 30th April following, in order of application.

By Order of the Managers,
H. ULICK BROWN,
Secretary.

Civil Service Annuity Fund,
The 16th November 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice.

The Congregation hitherto meeting for Divine Worship in St. James' School-Room are informed that, on and after Sunday the 18th instant (until the erection of the new Church), Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6; and on Wednesday evening at 7 o'clock.

P. J. JARBO.

7-2, CHOWRINGHIE,
7th November 1860.

Bank of Bengal.

The 20th November 1860.

It is hereby notified that MR. C. N. COOK will from this day resume charge of the Office of Deputy Secretary and Treasurer to the Bank, and that MR. G. W. MOUTRIE will cease to officiate in that capacity.

By Order of the Directors,

Geo. DICKSON,
Secretary and Treasurer.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Sumbhoosunder Hol-
dar, of Budge Budge, in the Zillah of 21-
Pergunnahs, Zemindar, but at present of Mue-
kunwallah Gully, in Calcutta, an Insolvent. } On Wednesday, the 10th day of October last, it was ordered that the hearing of the mat-
ters of the petition of the said Insolvent be heard on Saturday, the 5th day of January next, and that the said Insolvent do then attend to be examined by the said Court.

Piddington, Attorney.

In the matter of Shaik } On Wednesday, the 21st day of November instant, it was, on the petition of Panchourry Mullick and Isserchunder Coondoo, Creditors of the said Insolvents, adjudged that the said Shaik Purbez and Shaik Punjab have committed an act of Insolvency, under the provisions of the Act XI. Vic. cap. XXI., and by another Order of the same date, the Estate and Effects of the said Insolvents were vested in the Official Assignee
T. Owen, Attorney.

In the matter of William Hovenden Thacker, } On Saturday, the 9th day of October last, it was an Insolvent. } ordered that Saturday,

the 1st day of December next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day the said Insolvent shall be discharged personally as well as to his after-acquired property from all liability for debts, claims, and demands of all the Creditors following whose names are inserted in the Schedule of the said Insolvent, that is to say, Messrs. Carter, Newson and Co., Messrs. D. Wilson and Co., Messrs. F. W. Browne and Co., Messrs. Spence and Co., Messrs. Bulgate and Co., John Parry, Esq., W. R. Lackersteen, Esq., Ramchund Day, Messrs. Paxton and Co., Naram Sing, Messrs. Charles Nephew and Co., Messrs. Ranken and Co., Messrs. Heale and Co., Messrs. Watts and Co., Messrs. Clarke and Co., Messrs. Cuthbertson and Harper, Messrs. Cook and Co., Messrs. Payne and Co., Messrs. T. Smith and Co., Messrs. Thacker, Spink and Co., W. Thacker, Esq., W. Spink, Esq., Grant, Esq., M. Bondet, Messrs. Mackenzie, Lyall and Co., W. Bell, Esq., C. S. Hogg, Esq., Administrator to the Estate of W. H. Billings, deceased, Messrs. Francis and Co., and Nobecoomar Mullick.

Pittar and Payne, Attorneys.

Chief Clerk's Office, 23rd November 1860.

In the matter of John Baillie Nelson, an Insolvent. } On Saturday, the 9th day of October last, it was ordered that Saturday, the 5th day of January next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day, the said Insolvent be discharged personally, as well as to his after acquired property, from all liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his Petition for relief.

Robertson, Attorney.

In the matter of John Noble Mabert, of Dhurramtollah Street in Calcutta, Clerk, an Insolvent. } On Monday, the 10th day of November instant, it was ordered that the hearing of this matter do stand adjourned until Saturday, the 2nd day of February next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

Sherrington, Attorney.

In the matter of Collydoss Bose and Chintamoney Day, of No. 15-2, Ruttoo Sircar's Lane, in Soortee Bagaun in Calcutta, jointly carrying on trade and business as Screwers of Bales at Bondfield's Lane in Calcutta, under the name, style, and Firm of Collydoss Bose and Co., Insolvents. } On Saturday, the 24th day of November instant, it was ordered that the hearing of this matter do stand adjourned until Saturday, the 12th day of January next, and that the order made in this matter for the *ad interim* protection of the said Insolvents from arrest be recalled and revoked, and that the said Insolvents do then attend to be examined by the said Court.

Goodall, Attorney.

In the matter of Hurnarsin Doss and Sreenauth Doss, both of Gurranhatta in Calcutta, Inhabitants, Insolvents. } On Saturday, the 24th day of November instant, it was ordered that the hearing of this matter do stand adjourned until Saturday, the 12th day of January next, and that the said Insolvents do then attend to be examined by the said Court.

Thomas, Attorney.

In the matter of Govind-chunder Chatterjee, an Insolvent. } On Saturday, the 24th day of November instant, it was ordered that the hearing of these several matters do stand adjourned until Saturday, the 1st day of December next, and that the order made in these matters for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 1st day of December next, and that the said Insolvents do then respectively attend to be examined by the said Court.

Swinhoe and Beeby, Attorneys.

Downing, Attorney.

In the matter of Joseph Clark, an Insolvent.

In the matter of William Richard Robertson, an Insolvent.

In the matter of Callachund Chunder, an Insolvent.

In the matter of Goolzareemull, an Insolvent.

In the matter of Isserchunder Bose and Nilcomul Mitter, Insolvents.

In the matter of James William Henry Campbell, an Insolvent.

On Saturday, the 24th day of November instant, it was ordered that the hearing of these several matters do stand adjourned until Saturday, the 12th day of January next, and that the order made in these matters for the *ad interim* protection of the said Insolvents from arrest be enlarged to the said 12th day of January next, and that the said Insolvents do then respectively attend to be examined by the said Court.

Chief Clerk's Office, the 27th November 1860.

COPIES OF THE

Report of the Indigo Commission.

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the **PRINTERS** of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Lost.

HALF of a Bank of Bengal Note, No. 04805, for Rupees 50, the payment of which has been stopped at the Bank.

[2561]

No. 5222.

THE Packets mentioned in the annexed List, having been carried away by Dacoits on the night of the 13th instant, near Digwah, six miles beyond Baraset, on the line to Jessore, the senders of Letters, Ordinary and Registered, are requested to furnish this Office, as early as possible, with Lists of any valuables which may have been forwarded enclosed in such Letters.

CALCUTTA,
the 19th November 1860.

C. K. Dove,
Post-Master General of Bengal.

Statement showing the number of Packets which were contained in the missing Jessore Walleet despatched from this Office on the 13th November 1860.

NAMES OF STATIONS.	POSTED AT THE CALCUTTA POST OFFICE.			TO BE RETURNED TO SENDER.			REMARKS.
	Letters.	Newspapers.	Registered Letters.	Paid.	Service.	Total.	
Jessore	53	10	0	...	...	...	* Deputy Magistrate No. 522, R. C. Baikes No. 24570.
Rackergunge	38	9	2*	...	...	...
Commercolly	22	7	0	...	...	...	† Golindunder No. 1823.
Furreedpore	25	16	0	...	...	...
Pubna	50	13	1†	...	...	...	‡ Callachand Paul and Deorchand Paul No. 471, Bood Sing Ballehand No. 24587.
Joyunggur	21	2	0	...	...	...
Serajgunge	38	7	2‡	...	...	...	§ Bholanauth No. 1824.
Magoorah	12	4	0	...	...	...
Nowhatta	4	1	1§	...	...	...	|| Rainsunder Shaw No. 358, Ramechunder No. 1822.
Jenidah	9	6	0	...	...	...
Mohamedpore	4	5	0	...	...	...	¶ Kally Kessore Roy No. 234.
Culna	10	1	0	...	...	...
Nobabgunge	33	1	0	...	...	...
Belgatcha	1	0	0	...	...	...
Lohagurrah	2	1	0	...	...	...
Chowgatcha	2	0	0	...	...	...
Chandpore	1	1	0	...	...	...
Morrelgunge	1	1	0	...	...	...
Mohamjunge	17	0	2||	...	...	...
Kissubpore	8	0	2	...	...	...
Madarcepore	7	0	1¶	...	...	...

C. K. Dove,
Post-Master General of Bengal.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2055.

The 22nd November 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 12th proximo, will be closed at this Office at 5 P. M. on Friday, the 3rd idem, *via* Marseilles only.

Letters and Papers for transmission *via* Bombay will be received up to 6 P. M. on every day prior to the 3rd, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *via* Trieste:—

Rates of Postage.

Under ½ Ounce	Re.	0	6	0
½	10	0	8	0
¾	15	0	14	0
1	20	1	1	0

No. 2077.

The 24th November 1860.—The Overland Mail per Steamer *Malta* will be closed on Saturday, the 8th proximo, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

Postage.	Weight.	Via Marseilles.			Via Southampton.		
		Rb.	0	6	0	Rb.	0
{	Under ½ ounce	0	6	0	0	0	4
	" ½ "	0	8	0	0	0	8
	" ¾ "	0	14	0	0	0	8
	" 1 "	1	0	0	0	1	0
	" 2 "	2	0	0	0	1	0

No. 2073.

The 23rd November 1860.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Tuesday, the 4th proximo, and Letters will be received up to 6 p. m. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for quarter of an Ounce, in addition to the Steamer Postage paid by Stamps.

No. 2090.

The 27th November 1860.—Notice is hereby given that the Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Burmah*, will be closed at this Office on Saturday, the 1st proximo, at 6 p. m.

No. 2091.

The 27th November 1860.—Notice is hereby given that the Letters for the Overland Mail, despatched from this Office up to the 17th instant, and the Express Mail of the 18th, will be in time for the Steamer that left Bombay on the 20th idem.

It is hereby notified that, unless marked for particular Ships, all Letters received at the General Post Office between Monday, the 19th November 1860, and Sunday, the 25th November 1860, both dates inclusive, were despatched by the under-mentioned Vessels which sailed from Calcutta on dates specified.

Letters received on dates from and to.	By what Ship despatched.	Bound to	REMARKS.
19th to 21st Nov. 1860	Steamer <i>Lancaster</i>	Penang, Singapore, and Hong-Kong	Left Town on the 22nd November 1860.
19th November 1860...	„ <i>Baltic</i> ...	Akyab, Rangoon, and Moulmein...	Left Town on the 20th „ „

The 27th November 1860.

COMMISSARIAT DEPARTMENT.

CALCUTTA GAZETTE, NOVEMBER 28, 1860.

GENERAL STATEMENT showing the Sums paid in the Commissariat Department, on account of the Ordnance Department, from the commencement of the present Official Year up to 31st August 1860.

NAMES OF STA- TIONS.	May 1860.	June 1860.	July 1860.	August 1860	Total	REMARKS
Presidency ...	55,079 8 1	42,336 6 4	30,285 7 0	25,116 2 10	1,53,147 8 3	
Raneegunge ...	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Benares ...	0 0 0	5 0 0	41 0 0	0 0 0	49 0 0	
Bengal ...	0 0 0	27 9 8	95 10 0	40 8 0	163 11 8	
Saugor ...	2,827 6 2	1,531 3 0	6,021 4 10	5,317 15 9	15,700 13 9	
Dacca ...	0 0 0	17 12 0	0 0 0	0 0 0	17 12 0	
Allahabad ...	598 7 9	15 8 0	317 8 0	5,741 5 2	6,672 12 11	
Cawnpore ...	12,795 3 1	11,116 3 3	11,130 9 8	0 0 0	38,042 0 0	
Fatehghur ...	90 0 0	0 0 0	1 4 0	0 0 0	100 4 0	
Lucknow ...	28,780 4 4	2,157 0 0	10,510 8 0	4,879 3 3	46,336 3 7	
Fyzabad ...	58 8 0	254 12 0	152 3 6	22 8 0	486 15 6	
Meerut ...	10,028 12 6	0 0 0	16,664 4 0	1,248 7 4	28,940 7 10	
Delhi ...	18 12 0	1,738 3 5	1,481 11 10	96 10 0	3,335 5 3	
Darjiling ...	100 13 4	401 13 3	0 0 0	3 4 0	604 15 7	
Agra ...	23,714 13 0	18,196 13 8	1,135 4 7	83 8 7	43,730 7 10	
Gwalior ...	2 7 0	228 1 6	4,541 8 0	278 0 0	5,045 3 0	
Umballa ...	30 8 0	26 4 0	638 12 9	37 14 0	733 6 9	
Kussowlie ...	0 0 0	0 0 0	121 4 0	0 0 0	121 4 0	
Jullundur ...	10,074 2 6	10,653 0 11	8,185 6 8	718 1 6	29,660 11 7	
Ferozepore ...	23,721 2 8	19,802 1 10	12,722 12 1	21,066 2 4	77,402 5 11	
Mooltan ...	126 10 5	408 13 3	0 0 0	431 7 0	966 14 8	
Lahore ...	62 4 0	154 7 0	189 10 10	10 10 0	417 0 4	
Sekote ...	480 8 7	477 15 6	212 3 8	93 13 2	1,261 8 11	
Rawul Pindoe ...	108 0 0	8 7 0	0 0 0	0 15 0	117 15 0	
Peshawar ...	51 4 0	7,458 9 8	3,030 11 3	3,937 9 10	14,497 2 0	
Grand Total ..	1,74,787 4 5	1,17,501 8 0	1,10,791 0 8	60,516 1 9	1,72,595 15 7	

W. B. THOMSON,
Commissary General.

COMMISSARY GENERAL'S OFFICE ;
Fort William,
The 19th November 1860.

No. 813.

The following Contract has been concluded in the Ferozepore Division, Commissariat Department, from 1st October 1860 to 31st January 1861 :—

ELAPHANT GEAR.

	Rs.	As.	P.	
Hides	...	5	0	each.
Guddala (Kharowah)	...	8	12	0
Rope (Hemp)	...	1	0	6
Taut Guddie	...	8	12	0
Leather Buckets with ropes	...	1	3	0

W. B. THOMSON,
Commissary General.

COMMISSARY GENERAL'S OFFICE ;
Fort William,
The 23rd November 1860.

No. 846A.

The following Contracts have been concluded in the Peshawur Division, Commissariat Department, from 1st November 1860 to 30th April 1861 :—

AT PESHAWUR.

	Rs.	As.	P.	
Potatoes	...	6	14	0 per 100 lbs.

AT NOWSHERA.

	Rs.	As.	P.	
Potatoes	...	7	7	0 per 100 lbs.

ATTOCK AND CAMPBELLPORE.

	Rs.	As.	P.	
Potatoes	...	8	0	0 per 100 lbs.
Vegetables of sorts	...	1	8	0 „ „

W. B. THOMSON,
Commissary General.

COMMISSARY GENERAL'S OFFICE;
Fort William,
The 24th November 1860. }



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, NOVEMBER 28, 1860.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE will henceforward be published, weekly or twice a week, according to circumstances containing such Official Papers and Information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately, on a payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by post.

No Official Orders or Notifications the publication of which in the GAZETTE is required by law, or which it has been customary to publish in the GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to, as heretofore.

Military Department.

Voyage of the Transport "Great Tasmania" to England, with Discharged Soldiers, in November 1859.

THE INVESTIGATION MADE BY GOVERNMENT AND
THE RESULTS ARE NOTIFIED FOR GENERAL
INFORMATION.

In the Resolution of the 11th May 1860, Government called upon the several Officers concerned in the preparation of the *Great Tasmania*—

The Superintendent of Marine,
Commissary General,
Principal Inspector General of Hospitals,
Deputy Quarter Master General,
Brigadier Commanding in Fort William,
for a full report on the following points :—

- 1st. As regards the state of health of the men when they embarked—
Were any precautions neglected which might have restrained the excesses at Chinsurah?
Whether the Serjeant Major and Canteen Serjeant encouraged the men to drink?
- 2nd. With respect to the provisions—
Whence did the Stores come?
To what examination were they subjected?
To what extent are the Commissariat and Inspecting Committees responsible for passing the Stores?
Were they the best Stores procurable?
Who is responsible for the state of the Water Casks?
- Who passed water for Chloride of Zinc?
- 3rd. Deficiency of Warm Clothing and Bed Covering—
Whose duty was it to see that the men were supplied with Clothing of their own, or provided by Government?
- Whose duty to see to Blankets, and to have the Hammocks numbered?

Were any of the men in arrears for Clothing?

Was there any deficiency of Hospital Blankets?

4th. Crowding and want of proper ventilation on board the *Great Tasmania*—

Was the Vessel more crowded than usual in Troop Ships between India and England?

Was any regulation infringed in not placing the Officer commanding the Detachment, and the Medical Officer who was to go in charge of the Troops, on the Committee for inspecting the Ship and Stores?

The reply of the Superintendent of Marine describes the nature of the engagement of the Ship *Great Tasmania*, the responsibility of the Agents and Commander.

The Commissary General's letter speaks only to the condition of the Beef and Water Casks.

The Principal Inspector General of Hospitals describes the state of the health of the men embarked, and remarks on the sickness and mortality on board the *Great Tasmania*.

The Deputy Quarter Master General describes the nature of the survey of the Ship's provision, &c., and submits reports of the several Members of the Committee.

The Brigadier Commanding explains the enquiry he made to satisfy himself that the men were properly equipped, and submits explanation regarding the alleged misconduct on the part of the Serjeant Major and Canteen Serjeant of the Depot.

The following is a précis of the explanation of the several Officers, on the several points of enquiry :—

First Point—State of health of men.—Dr. Gibbon selected the sick to embark on board the *Great Tasmania*. He consulted the Surgeon who came down the country with the men, and seeing the state they were in, and fearing lest they might not be well cared for, he detained many cases which would have been sent home under ordinary circumstances. Thirty men were first selected, and thirty-one sick only were actually embarked. Dr. Fernandez's statement, that sixty-five

sick were handed over to him, and that the state of their health then, greatly contributed to the death of sixteen of them, is therefore incorrect. The thirty-four in excess of the thirty-one sick sent from Chinsurah may have reported sick on going on board from the effect of drink.

In the opinion of the Deputy Inspector General of Hospitals at Barrackpore, Dr. F. Anderson, the number left behind (much larger than usual) indicated great care on the part of the selecting Medical Officer. Dr. Forsyth believes the selection was quite judicious, and that the subsequent sickness was not attributable to it in any way.

Dr. Fernandez signed the receipt for the Medicines, &c., 21st September; yet he states that he did not examine them, though the Ship did not sail till 9th November.

Dr. Anderson states that Dr. Fernandez more than once assured him that he had got all he wanted, and never hinted that the number of men was too large for the Vessel. After embarkation, Dr. Anderson inspected the Vessel, made particular enquiries of the men, &c., and requested the Captain, then on shore, to have the wind sails (which had been removed for some necessary reasons connected with the Ship) put up at once, as the lower deck was close without them, and to have the hose of the "blower" made air tight with a coat of paint and varnish.

Excesses at Chinsurah and conduct of Canteen Serjeant.—The Officers who commanded the Chinsurah Depôt when the discharged men of the Indian Army were at that place, are in England; but Captain Bokou, now Commanding the Depôt, has reported on the conduct of the Canteen Serjeant. The Canteen Serjeant is stated to have adhered strictly to Canteen Rules, both as to the quantity of liquor allowed each man, and to the hours for opening and closing the Canteen. It was notorious that the men got liquor easily from Chandernagore, and the neighbourhood, and cheaper than at the Canteen; and that they boasted that they were not at all dependent on the Canteen. That there was no irregularity at the Canteen is confirmed by the high character given of the Canteen Serjeant by Majors Hawkes, Walker, and Dalzel, who successively commanded the Depôt. The Canteen accounts of the time are referred to as clearly proving that Lieutenant Goschen's assertion, as to the facility with which the men got as much liquor from the Canteen as they liked, was erroneous, as less than the authorized allowance of two drams a man was issued: the Barracks are quite unenclosed and open, so that the men could not have been shut up in them, and therefore obliged to buy their liquor from the Canteen, as also asserted by Lieutenant Goschen (pages 7 and 11 of Coroner's Proceedings). Brigadier Smith observes that whenever drunkenness prevails at a Station, it is usual to blame the Canteen arrangements; but he thinks in this case the Canteen Serjeant is entirely free from blame. He refers to the violent proceedings and unmanageable state of the discharged men, who said they were no longer Soldiers, and whose excesses necessitated the despatch of a body of European Police from Calcutta, and of two Companies of Her Majesty's 53rd from Barrackpore, to enforce order.

Opinion of Government.—As regards the state of things at Chinsurah, the Governor General in Council and the Commander-in-Chief agree, that,

had the Brigadier exercised more vigorous measures, and proceeded himself to the spot, the misconduct and excesses of the men would have been greatly checked.

SECOND POINT.—The Ship, which was at Rangoon was originally taken up at the same rate as other Vessels engaged at that time, viz. 180 Rupees for each man. On the arrival of the Vessel in Calcutta it was discovered that the Agents could not complete the provisioning, and in communication with the Superintendent of Marine it was agreed that the Ship should be allowed £6 a head, and that Messrs. Harlon and Co. would supply the provisions (obtaining the salt meat from the Commissariat) at 120 Rupees a head. It was considered desirable to have Ships ready to take off the men immediately they arrived in Calcutta, and the arrangement with the *Great Tasmania* was thought the best that could be made.

Examination of Provisions.—There seems to have been much misapprehension, when the investigation was held in England, as to there not having been a Committee appointed as usual to survey the Stores when put on board.

The Superintendent of Marine observes that a Committee was appointed, and very diligently performed their duty; and that Captain Gardyne, the Commander of the *Great Tasmania*, who was in Court, could have corrected the Coroner's mistake on this point, he having been present, as was his duty, at the survey of the provisions, and having signed a certificate vouching that the articles mentioned (sufficient and of good quality) were actually on board.

Further, that the Commander did inspect the provisions, which is proved by his pointing out the badness of the first batch of biscuits, and the short weight of the contents of some of the casks of meat. That with the exception of the first batch of biscuits, a large portion of which was never relanded by him, in consequence of their having been stowed far down in the lower hold, no portion of the provisions was objected to.

Captain Gardyne has stated that the Ship was not entitled to any portion of the surplus Stores. This, Captain Rennie remarks, the Commander inconsiderately stated, as by the agreement the Ship was entitled to all that was over, and the agreement was referred to by the Agents of the Vessel in their letter of the 19th May; besides which the surplus Stores were claimed by the Owners in England on the arrival of the Vessel.

Responsibility for Provisions.—The Agent and Commander, as will be seen by the correspondence, were directly responsible for the quality of the provisions supplied. A great portion of the Stores was provided by them directly, and the action of Government was limited to permitting the Commissariat to supply, at Messrs. Gladstone, Wyllie and Co.'s request, such Stores as they could not procure in the market, on the understanding that they would be paid for by them when approved by the Transport Committee. As regards such of the Stores as were supplied by the Commissariat, the Superintendent of Marine observes, that Department stood precisely in the same relation to the Commander and Agents of the Vessel as did the parties who supplied biscuits, those who supplied beer, and others who supplied the remaining Stores. The responsibility for the due and proper supply of provisions was acknowledged by the Agents up to the time of the

departure of the Vessel, as is shown by the correspondence; and the liability for all that turned out bad is with the Owners, notwithstanding the supplies were passed by the Inspecting Committee. Messrs. Harton and Co., who supplied the provisions, were acting under the direction and upon the responsibility of those concerned in the Ship.

Beyond aiding Messrs. Harton and Co., the Contractors for provisioning the Ship, the Commissariat had no concern in the matter of Stores.

The Deputy Quarter Master General submits Reports from the Members of the Transport Committees, in which the mode adopted in examining the provisions is described (the survey of the biscuit having been from circumstances an unusually searching one), and adverts to the absence of any real evidence for the conclusion arrived at by the Coroner's Jury, and to the various discrepancies in the recorded evidence, in so far as unfavorable inferences have been drawn as to the care exercised in the final survey of the Vessel. Captain Evans, Deputy Assistant Quarter Master General, Fort William, is in England; but Colonel Paton bears testimony to the experience of this Officer, and of two of the other three Members, the closeness of whose scrutiny in such cases has, he believes, been almost complained of by Owners and Agents of Vessels.

Brigadier Smith states that the provisions were all surveyed in the usual way. But the sudden failure of the biscuit at the last moment necessitated the despatch of the men told off to the *Great Tasmania* in other Transports then ready; and more men had to come from Up-Country before it could be decided what Officer was to proceed in command. In the meantime all the provisions had been surveyed and stowed away. Doctor Fernandez was ordered to attend the Committees held subsequent to his appointment as Medical Officer, and accordingly he surveyed the fresh biscuit.

The rule,* he observes, is for the Commanding Officer and Surgeon to form part of the final Committee when practicable. The change in the party first told off, and the alterations consequent on a number of Ships being prepared at the same time, prevented this practice being followed out in some instances.

Salted Provision.—A large quantity of salted meat had been sent out by the Home Authorities during the Mutiny. It was not required, and would have deteriorated by being kept; and towards the end of 1858, Government authorized the Deputy Commissary General to sell it in the market. Accordingly a quantity was sold by Auction during the early part of 1859, by the Auction Company Limited. The total quantity remaining in August, after deducting what had been destroyed and sold, was 490 Tierces and 30 Barrels of pork and 400 Tierces of beef—162 Tierces of pork were supplied to the Ships *Muharraz* and *Maggie Miller*, and 213 Tierces of beef to the Ships *Inkerman*, *Sir John Lawrence*, and *Maggie Miller*.

No complaints of the quality of the pork or beef supplied to these Vessels have been received by Government.

Messrs. Harton and Co. received from the Commissariat 176 Tierces of beef and 252 Tierces of pork for the *Great Tasmania*.

It is stated by the Commissary General that the whole of the salted meat in the Commissariat Stores was examined, each cask being opened by the Assistant Executive Officer; that the good after replenishment of the brine was placed aside for issue, the bad condemned and destroyed in the presence of a Committee of Officers, and the doubtful sold forthwith.

None of the meat had been more than fourteen months in the country, while some had only been landed six months when made over to Harton and Co.

After the Stores were sent on board the *Great Tasmania*, they were no longer under the charge or control of the Commissariat.

Every cask of salt meat, Captain Rennie observes, cannot be opened, as such a course would cause it to deteriorate,—a proportion only is opened; and with respect to the Stores having been the best that could be procured at the time, Captain Rennie says that no such qualification was contemplated, and that the Committee were bound to pass unexceptionable provisions, or none at all. Had the provisions not been passed as sound and good, the Ship would not have been passed. Dr. Fernandez's statement that Government took such provisions as the markets offered, in answer to No. 8, page 33 of the Proceedings of the Coroner's Inquest, is, it is stated, contrary to fact.

Opinion of Government.—The Governor General in Council is satisfied, from the explanations which have been given in the correspondence, and from the evidence before the Coroner's Jury, that the salt beef placed on board the *Great Tasmania*, generally, was of good quality. The pork is admitted by those who went home on the Vessel to have been good throughout, and the same persons have stated that no bad beef was ever issued to the men.

It appearing that the portion of the salt meat which was considered unsuited to keep, was sold by Public Auction, without any notice being afforded to the purchasers why the meat had been offered for sale by the Officers of the Commissariat, the Governor General in Council called upon the late Deputy Commissary General Osborn for information as to the practice in the British Commissariat in the disposal of surplus or other Stores, who reported that in the case of the sale of Stores sound at the time, and likely to deteriorate from longer keeping, the articles are simply advertised for sale, without stating the cause of disposal.

This might appear to justify the course taken by the Bengal Commissariat; but the Governor General in Council is of opinion that when Stores (being human food) are offered by Government for sale, and when, although not actually damaged, the reason for selling them is, that they are not calculated to keep good for a long time, notice should be given of this reason. Orders therefore have been issued that in all such cases hereafter the full and exact truth shall be told in the Advertisement unreservedly.

Biscuits.—A full description of the flour of which the biscuit was made, its age, &c., has been received. A large supply of biscuits was received from Ships just arrived from England. The receipts of the Commander, Captain Gardyne, for this good biscuit, to the amount of 77,288 lbs. are given, so that it is impossible that any of the new batch surveyed could have been the condemned bread sent back; and it is impossible to conceive

how this biscuit could have turned out so bad as represented, unless from gross negligence and carelessness in its stowage and management on board.

After 36,000 lbs. of bread had been thrown overboard, there was a large supply left and no want was felt. Some very bad bread was, doubtless, placed before the Jury, but there is no proof that it was any part of the second batch of good bread; while it is known that some of the originally condemned bread was allowed by the Commander to remain in the Ship, to avoid the trouble of breaking it out from the lower hold, where it was stowed in tanks. Captain Gardyne promised to throw it overboard when he worked down to it at Sea.

The Jury have found "that William Mathews died of Scurvy brought on by bad food, and "that the provisions supplied by Government for "the use of the Troops were bad and unfit for "human food, with exception of the tea, pork, "pickles, and rice." Captain Rennie remarks that Captain Pond, Commanding the Troops, Captain Gardyne, Commanding the Ship, and Lieutenant and Adjutant Goschen, distinctly stated that no bad food had been issued to the Troops; the beef was good, it looked good; that even the beef that was condemned was not bad, and that not a single pound of bad beef was served out; and that the Ship's crew had the same provisions as the Soldiers, and did not suffer. The casks of beef examined by the Jury had been condemned on the voyage, and had afterwards been headed up and retained on board. The Jury had nothing but rejected samples both of beef and biscuits, and those of the worst description placed before them.

It is known that a portion of the condemned bread was retained on board. Captain Rennie, with reference to this, notices a question put by Dr. Fernandez at page 31. "Have you got "samples from the tanks and the holds, the places "where the most objectionable were found,—I "mean the tanks below in the Forehold?"

Dr. Fernandez himself passed 77,288 lbs. of fresh bread which had been sent to replace what had been condemned, the original bread was stowed away down in the hold, and Dr. Fernandez must have been made aware of this; and that at the time the new bread was put on board, the Ship being on the eve of departure, it was barely possible that any of the fresh bread could have found its way into lower tanks in the Forehold.

In well-regulated Ships the greatest care is taken of the bread. In the *Great Tasmania* it was stowed in the damp hold in Iron Tanks, and to show what little care was taken of the provisions for the Troops, they got mixed up with those for the crew, which were not subjected to examination by any Officer of Government, like the provisions shipped for the Troops.

Supply of Water.—The Vessel was bound to provide water for the Troops for 140 days, but the Commander being unable, or unwilling, to purchase sufficient casks in the Bazar, some casks were lent to the Ship, on the understanding that they were to be delivered to the Authorities in England on arrival. It was the Commander's duty to see that the casks were properly coopered and tight before he trusted his supply of water to them, and allowed them to be stowed away.

Twenty-two Iron Tanks and 495 Water Casks were provided by the Commissariat. These were supplied on the application of the Agents of the Ship, in consequence of their not being able to procure casks elsewhere. The casks had been selected some months previously from a large number returned into Store by Vessels arrived with Troops and Horses, and were set aside for re-issue after being re-coopered. The Ship did not sail for two months after the casks were made over, so that there was plenty of time to ascertain whether the casks were sound or not, and to make them so.

All the casks were not Government casks, so that it is impossible to say whether the latter or the Ship's casks leaked.

Opinion of Government.—The Governor General in Council thinks that there is satisfactory proof that the second supply of biscuits was good when it was shipped, though it is quiet possible that these biscuits may have deteriorated during the voyage; and it appears that nothing could have tended more to this end, than placing them without proper precautions, as seems to have been the case, in the hold of the Ship. The Commander of the Ship seems responsible for any neglect on this point, as also for any deficiency in the water; for it was merely as an indulgence that Water Butts, the property of Government, which happened to be available at the time, were lent to the Ship, and the Commander had ample time, before sailing, to have ascertained whether they were sound and fit for the purpose.

Lime Juice and Chloride of Zinc.—The lime juice was shipped on board the *Great Tasmania* immediately after it was made in Calcutta. The juice was extracted from fresh limes and run into a 52-gallon cask, when two gallons of rum were added to it. The juice was then strained—Dr. Inman is therefore quite mistaken as to its age.

No mention is made by Dr. Fernandez during his examination, of the Chloride of Zinc, but after the Coroner had summed up, Dr. Fernandez made the assertion that the jars passed by the Committee contained pure water only.

The Chloride of Zinc put on board the *Great Tasmania* was manufactured by Dr. Waldie at the Duckinsore Chemical Works. The Committee subjected it to the test of smell, and were satisfied that it was good.

A jar taken at random by the Committee from those said to contain Chloride of Zinc was found correct; it is scarcely to be supposed that they chose the *only one* which was not filled with water. It seems that fraud only can account for the contents of all the rest being afterwards found to be water.

The Jury have overlooked the vinegar, which is an invaluable disinfectant. There were 1,254 gallons supplied by the Ship.

Opinion of Government.—It is clear to Government that the lime juice supplied was extracted from fresh limes shortly before the Vessel sailed and the Chloride of Zinc was furnished by a most respectable Firm in Calcutta.

THIRD POINT—Deficiency of Clothing and Bedding.—Brigadier Smith states that the men were formed into sections, each under an Officer, the Officer Commanding the Depot at Chinsura, and each section Officer was required to see that the men kept up all their clothing and bedding.

(that is covering, not hammocks and mattresses), as the latter is furnished by Government to Invalids only on board ship. They were also required to distribute the hammocks to their men and to have them marked. It appears by the evidence at the Inquest that the hammocks were numbered. The Commissariat Department had shipped 1,000 hammocks complete, 2,000 canvas frocks, as also the flannel socks, &c., allowed by Regulations for the women and children. The Brigadier, as is customary, went on board after the men embarked, to ascertain if the articles required to be shipped by the various Departments had been sent on board. He and Captain Evans, his Deputy Assistant Quarter Master General, remained a considerable time, and it was Captain Pond's duty, as Commanding the Troops, to ascertain and report to him any deficiency; as in the state the men were in at the time, the Brigadier could not possibly have caused the kits to be inspected in his presence. Captain Pond reported the men and baggage all on board, when the sailing orders were given him, which however are so worded as to enable him to detain the Vessel if any deficiency overlooked at first should be discovered. Captain Pond's opinion expressed before the Coroner, that if he had reported any deficiency the Government would not have given anything, is entirely erroneous, and he was not justified in acting on it.

The authorized proportion of hammocks, bedding, and medical comforts, including blankets, were put on board for 1,000 adults, as vouched for by the Receipts.

Opinion of Government.—The Commander-in-Chief and the Governor General in Council consider that Brigadier Smith failed to ascertain, with sufficient care, that the discharged Soldiers were provided with their proper kits and bedding. It was his duty to have satisfied himself that each man was complete in this respect, and this he should have done by questioning the Commanding Officer of the Troops, Captain Pond. He did not do so, and therefore he so far failed in his duty.

Captain Pond is considered by the Governor General in Council to have failed in his duty in permitting the Ship to proceed before the men were complete in clothing for the voyage, and in bedding covering; and his conclusion, that had he represented the deficiency of articles of clothing, Government would not have provided others, was quite gratuitous and unfounded; as is shown in the case of the Ship *Conflict*, which sailed soon afterwards, in which, on a representation of a deficiency, all that was required was supplied. The Governor General in Council agrees with Sir Hugh Rose, that Captain Pond gave his evidence before the Coroner's Jury without due reflection. Captain Pond, doubtless, was in a difficult position during the voyage, with so large a party of unwilling Soldiers, especially as he was absolutely without any means of enforcing discipline; and on this account Government consider that some allowance may be made for him in regard to the irregularities on board.

The Commander-in-Chief has expressed his intention to convey a severe reprimand to that Officer, for his unsatisfactory evidence and insufficient care of his men.

Lieutenant Goschen, Dr. Fernandez, and the Commander of the *Tasmania*, are not in India, and

in the absence of any explanation they may have to afford, the Governor General refrains from expressing any opinion respecting their part in the matter.

Should Her Majesty's Government consider any further proceedings regarding them expedient, it is presumed that instructions to that effect will be issued in England.

Soldiers' Clothing.—Clothing is not considered the Soldier's property till it has served the prescribed period: thus, a tunic issued on the 1st of one January is not the Soldier's property till after the 1st of the following January, and if a man in the meantime takes his discharge, he has to return it into Store. This rule was not enforced with the discharged men, and they were allowed to retain the last issued clothing.

Not only the men on board the *Great Tasmania*, but the discharged men generally, who sailed in the several other Ships at the same time, were in arrears of their regular Regimental Clothing, as well as in their accounts of pay, &c. An adjustment has since been made, and any repetition of such an irregularity will be prevented by the orders which have been issued by His Excellency the Commander-in-Chief, which held Commanding Officers of Regiments responsible that the men are settled with before they are permitted to quit their Corps.

FOURTH POINT.—Ventilation and Overcrowding.—With respect to the absence of proper ventilation causing ill-health, reference is made to the evident proofs of the insubordination of the men—their persisting in huddling together below, and refusing to go on deck; and to the fact, that, though all were fed and treated alike, only those who so behaved suffered in health.

Adverting to the mortality, the Principal Inspector General of Hospitals observes, that ten of the sixty-seven deaths occurred in the men of the 5th Bengal European Regiment, many of whom came out in the *Jub war* in February 1859, in which Vessel (161 days at Sea) a marked scorbutic tendency evidenced itself. Thirty-three more of the deaths occurred in the 3rd Madras Europeans alone, so that in 178 men of these and other Corps sixty-six deaths occurred; whilst of 499 men of the 3rd Bengal Europeans only one death occurred. Now, the 3rd Madras Europeans had been through the Central India Campaign and suffered much from exposure on the march from Jubbulphore, &c.; but similar remarks may be made of the 3rd Bengal Europeans. This singular fact is not accounted for: the 3rd Bengal Europeans may possibly have occupied the upper-deck; but there is nothing to indicate this in the Proceedings at the Inquest. But this, and the fact that the Sailors, the women, and children though fed as the rest, were all healthy, show that the recognised causes of Scurvy, Dysentery, and Diarrhœa, viz. over-crowding, imperfect ventilation, &c., &c., &c., did not prevail generally on board this Vessel.

The tonnage of the *Great Tasmania* is 2,163, of the *Champion of the Seas*, 1,966, and of the *James Baines*, 2,515 Tons. The two last Vessels brought out each 1,000 men from England. The *Great Tasmania* conveyed to the Crimea 1,300 men without a casualty, and upwards of 1,000 souls from

England to the Mauritius. She was measured here for 1,41½ adults, at the authorized allowance of 10-6 per man in health. She was passed for 1,280, but only 1,000 were embarked, so that there was abundance of room to spare.

With regard to the Committee of Survey, it will have been seen from what is above stated, that the Medical Officer going in charge of the Troops was on the Committee, and that it was only the accidental delay in his appointment to Command, that prevented Captain Pond being placed on it.

The Commander-in-Chief was requested to favor Government with his opinion on the case, and as to the adoption of any new precautions regarding clothing and the condition of health in which discharged men are put on board ship.

Sir Hugh Rose attributes the evils which occurred on board the *Great Tasmania* to four causes—

The first two, viz. the long march of the Soldiers (at a bad season), and the extraordinary absence of discipline among them, were peculiar and unusual circumstances, not likely to recur.

With respect to the third cause, the sudden and immediate call for preserved meats and vegetables, found the Calcutta market, at the particular season, quite incapable of meeting so exceptional a demand.

The fourth cause, the non-adherence to the rules of the service respecting discipline and embarkation of Troops, will be provided against by His Excellency the Commander-in-Chief.

Opinion of Government.—There can be no doubt that the men were predisposed to illness by their own vicious indulgence, and that they deprived themselves of indispensable clothing, merely to indulge in drink. Neither is it doubtful that their total disorganization on board, under the false notion that they were free from the restraints of discipline, and their conduct, as stated, in herding below under that notion, instead of taking exercise, such as preserved their comrades in health who were wise enough to follow a better course, aggravated the evils under which so many sunk.

On receipt of the last communication from the Adjutant General of the Army dated the 23rd October, the question was disposed of by Government, and a copy of the Proceedings taken in India was forwarded by the Mail of the 9th November to Her Majesty's Secretary of State, with an expression of the opinion of the Governor General in Council, that the Officers and Departments of Government engaged in the preparation of the Ship

Superintendent of Marine.
Executive Commissariat Officer.
Medical Department.
Quarter-Master General's Department.
Committee of Survey.

Great Tasmania, and named in the margin, discharged their duty conscientiously and

faithfully, and that blame is not attributable to them for the unfortunate and deplorable results of the voyage of that Vessel.

R. J. H. BIRCH, Major-Genl.,
Secy. to the Govt. of India.

Government of Bengal.

Re-arrangement of Sub-Divisions in the Districts under the Bengal Government.

RESOLUTION.—Dated 7th November 1860.—READ correspondence connected with the alteration of District and Thannah Boundaries in the Nuddea Division.

1. Preliminary measures for a proper adjustment of the Boundaries of Sub-Divisions, in the several Districts of the Provinces under this Government, and for the constitution of such new Sub-Divisions as are necessary, or at least for the settlement of the places where the Head-Quarters of such new Sub-Divisions should be fixed when the opportunity for constituting them arrives, have been for some time in progress. And the erection of Houses, Offices, and Lock-ups for the Sub-Divisions lately created, has been consequently suspended.

2. For the Districts of the Nuddea Division these measures have been completed, so that the final arrangement, or what may be regarded at present as the final arrangement of the Sub-Divisions in the four Districts of which that Division consists, namely, the 24-Pergunnahs, Baraset, Jessore, and Nuddea, can now be determined upon.

3. The example of the Nuddea Division will be useful to the Commissioners of the other Divisions, as showing the principles and method according to which the Lieutenant-Governor desires this important arrangement to be carried out in all the Regulation Divisions. Even where, for want of Officers, the full number of Sub-Divisions eventually necessary cannot be immediately supplied, it will be proper at once to fix the Head-Quarters with advertence to where they ought to be when the scheme is completely introduced. Everywhere so much advance has been made as to render this now an indispensable consideration; because in each District the best position for every new Sub-Divisional Head-Quarters must depend upon the number of Sub-Divisions to be finally constituted, under the authority conveyed in the Orders of the Home Government, dated the 4th of November 1857, No 61.

4. It is difficult to attach too much importance to the proper adjustment of the Boundaries of Sub-Divisions. For all the practical objects for which the system of Sub-Divisions was introduced, a certain number of Officers, suitably distributed through a District, are of greatly more use than the same number scattered about more or less accidentally. Wherever the system of Sub-Divisions is in full operation, as it now is in the whole of the Nuddea Division, for many purposes in the Revenue Department, and for all or nearly all purposes of Police and minor Criminal Justice, the Sub-Division becomes in effect a little District in itself, exactly as for purposes of minor Civil Justice a Moonsiff is a little District in itself. When, therefore the Sub-Divisions are well arranged, are of moderate extent, and have well chosen Head-Quarters, the great practical object of the distribution of Local Courts over the country is attained; and the arrangement of Districts and Zillahs, and the

position of their Head Stations in relation to their Boundaries, become matters of secondary importance; for only the few great Cases, and Appeals tried upon the Record, go up to the Head Station. This is fortunate; for whilst the Sudder Stations of Zillahs are usually not centrally situated, there is nothing to prevent the Head-Quarters of Sub-Divisions being on the whole well placed.

5. The Sub-Divisional system is one that has grown up under the pressure of circumstances. The first Sub-Division was created at Khoolnah in Jessore, and none of those first created were placed with any intentional reference to what would be the best position when a complete and thorough system of Sub-Divisions should be generally established; for no such complete and thorough system was originally contemplated, or at least none such was then thought practically attainable. Sub-Divisions were placed (as was the case with the first Sub-Division created) where perhaps some man of influence and power happened to reside, who misused his position; or in the centre of some distant part of an unusually extensive District; considerations which have either no permanence in themselves, or cease to tell when an adequate number of Sub-Divisions are constituted. Hence arises the necessity, in an arrangement intended to be permanent, of not treating every existing Sub-Divisional Station, without exception, as a fixture. On the other hand some of the older Sub-Divisions are constituted in large towns or marts, places of intrinsic and permanent importance; and such positions are in their nature fixed.

6. The re-adjustment of the old and the placing of the new Sub-Divisions in the Nuddea Division have been undertaken with the above considerations in mind.

7. An inspection of the Map of this Division showed that the Head-Quarters and areas of the Sub-Divisions, as well as the Thannah and District Boundaries, were arranged with little regard to the general convenience.

8. In some Sub-Divisions, apparently, the situation of the Head-Quarters has been determined without fully considering whether it is at the largest and most populous Town in the neighbouring country, and therefore at a place more particularly requiring the presence of a Magistrate; or whether it is easily accessible from the Sudder Station of the District, and other important places, and generally from the Villages situated within its limits. Again, in the assignment of Thannahs to the several Sub-Divisions, attention does not appear to have been given to the advantage derivable from reductions and extensions of their limits, so as to bring every part of the country as equally as possible under the inspection of the Police, and to give all persons as short a distance as possible to travel, when they have to come to the Magistrate's Court. How these defects were the consequences, not of any disregard of principle, but of the accidental and occasional manner in which each new Sub-Division arose, has been above explained. In some cases the result has been so much at variance with these important considerations, that the incorporation of a Thannah with a new Sub-Division, so far from conferring any benefit upon the people within its limits, has actually placed some Villages in a worse position as to their communication with a Magistrate than they were in before.

9. In order to remedy these defects in the Nuddea Division, the Lieutenant-Governor, in personal communication with the Commissioner, subjected the Sub-Divisions to a careful revision.

10. After much unsuccessful trouble it was found impossible to produce a successful result, by any allotment of Thannahs as now existing; or by any arrangement founded in the main on the principle of an allotment of existing Thannahs. It became then necessary to fix upon those places which appeared to be in themselves best suited to form the Head-Quarters of a Sub-Division, without any regard to the position and area of the Thannahs around them. In this view the leading considerations were, whether the sites chosen were at the most important places in that part of the country, as regards trade and population; whether they were so situated as to distribute the Sub-Divisions, of which they would form the centres, pretty equally over the country, in the requisite numbers; whether they were on a navigable river or highway, or, if not, whether a good Road, to be recommended on other grounds, could be conveniently made through them, so as to afford them easy means of communication with the Sudder Station and other important places; and whether they were easily accessible from all parts of their own Sub-Divisions. It is not always possible to combine all these advantages; but it is generally possible to select sites which, on the whole, are advantageous in most of these respects. The principle which it was found necessary to adopt, was to treat artificial limits, such as those of Thannahs, as secondary considerations; and to be guided mainly by local circumstances not under control.

11. After the selection, on the above principles, of the Head-Quarters of the Sub-Divisions, a suitable tract of country has been apportioned to each, so as to make the Head-Quarters as near as they can conveniently be to the centre of the Sub-Division. In some instances this could not be obtained, as in Khooshtea, which is on the banks of a great River, dangerous to cross for many months in the year, though in all other respects it is the proper place for Head-Quarters, being the River terminus of a Railway, with a Town already rapidly rising around it. Again, it was not to be expected that each Sub-Division would be of the same size exactly as its neighbour. In some cases the areas have been in some measure affected by the distance of the Head-Quarters of circumjacent Sub-Divisions; and in other cases, by the advantages to be obtained by adhering to some River, or other well-marked line, as the Boundary. But the only great variations of size are where a thinly scattered population renders an extensive jurisdiction unavoidable, and of comparatively little consequence.

12. With regard to District Boundaries, the endeavor has been generally to adhere to them, so as to place each Sub-Division wholly within one District; whereby the Sub-Divisional Officer will be under only one Chief. But these arbitrary distinctions have not been allowed to stand in the way, where they would clearly operate to the material inconvenience of the public, and to the prejudice of the speedy administration of justice. Thus that half of the Panghattah Thannah in Nuddea, which lies West of the high Road to Berhampore, is assigned to the Sub-Division of Cutwa in Burdwan; and the Sub-Division of Kotchandpore is formed of parts both of the Jessore and Kishnaghur Districts. Neither of these cases seems to demand an alteration of the long-established Zillah Boundaries. But it is proposed

to ask the sanction of the Government of India for the transfer of all the country South-West of the great Rivers Ganges and Gomtee, within the Khooshtea and Commercially Sub-Divisions, and now part of the Zillah of Rajshahye, from that Zillah to the Zillahs of Nuddea and Jessore. The tract in question is now under the Pubna Magistratecy; but will fall under the Magistracies of Nuddea and Jessore.

13. The following is the result of the arrangements made with regard to the Nuddea Division.

14. The Districts of the Nuddea Division, with the Dowlutpore, Ghadoodiah, and parts of the Khooshtea, Khoksa, and Pangsia Thannahs of the District of Pubna, will be formed into eighteen Main Sub-Divisions, whose Head-Quarters will be at the following places:—

1. Khooshtea, on the Ganges and Railroad.
2. Mohispore.
3. Jennidah, on the Nobogunga.
4. Choodanga, on the Railroad.
5. Kishnaghur (Sudder Station).
6. Magoorah, on the Nobogunga.
7. Kotchandpore, whence will be a Metalled Road to the Railroad, and whence there is a Road to Jessore.
8. Narail, whence Baboo Haronath Rai is about munificently to make a raised Road to Jessore.
9. Jessore (Sudder Station).
10. Bongong, on the Imperial Metalled Road to be made from Calcutta to Jessore, whence also a Road will be made to the Railroad.
11. Rangahat, on the Railroad.
12. Khoolnah, on the Main Channel of Eastern navigation, whence also is a Road to Jessore.
13. Shatkhirah.
14. Basirhaut.
15. Barnset.
16. ALIPORE (Sudder Station).
17. Port Mulah (now Bareepore), whence a Road and Railroad to Calcutta.
18. Diamond Harbour, whence a Road to Calcutta.

The above places are at an average distance of about twenty-five miles from each other. Besides the above, the Cantonment Joint Magistracies of Barrackpore and Dum-Dum are formed into small Sub-Divisions, embracing some of the surrounding country, and a new Sub-Division is about to be formed in the Suburbs, by posting one of the Alipore Officers at Scaldah. The above scheme will throw out of use only two Bungalows now existing at Kurrcempore and Kalarooah, which are of small value, and it is believed can be readily sold. Two other Bungalows will be vacated by Sub-Divisional Officers, but will be still required for other purposes. And the scheme involves the creation of only one new Sub-Division, viz. the proposed Sub-

Division at Kotchandpore. The other new names which appear in the list of intended Sub-Divisions are caused by transfers of the Head-Quarters of existing Sub-Divisions.

15. Of the above places, Kishnaghur, Jessore, Barnset, and Alipore are Sudder Stations, where therefore no Sub-Divisional Officer is required. They all are or will be in communication with Calcutta by a first-class Road, or by a first-class Road and Railroad.

16. The result is the distribution, pretty equally over the four Districts, of twenty-one Magisterial Courts; where up to the year 1843 only four such Courts existed; and where so lately as on the 1st of May 1859 only thirteen such Courts existed.

ORDERED, that a copy of this Resolution be forwarded to Mr. E. H. Lushington, the Commissioner of Nuddea Division, with a letter conveying to him the special thanks of the Lieutenant-Governor for his able and most useful services in the working up of this scheme; and with a request that, in communication with his Subordinates and the Boundary Commissioner, he will make immediate arrangements for sub-dividing the Districts under his control in the manner above described, and in general accordance with the Map which has been approved in communication with him, and whereof one copy is in his possession; also that he will select sites for the Head-Quarters of the new Sub-Divisions, and for any Thannahs that may require to be changed; and that he will prepare lists, for the approval of Government, of the several Villages of the existing Thannah which will be affected by these orders.

Ordered also, that the sanction of His Excellency the Governor General of India in Council be requested to the change of Zillah Boundaries above indicated.

Ordered also, that, as the Lieutenant-Governor has good reason for believing that the defects discovered in the arrangement of Sub-Divisions in the Nuddea Division, exist also, in a greater or less degree, in all other Divisions, a copy of this Resolution be forwarded to all Commissioners of Divisions in the Regulation Provinces, with a request that they will be so good as to prepare a Sketch of the arrangements they may propose to make in their Divisions, in accordance with the principles explained in this Resolution, to be finally settled in personal communication with the Lieutenant-Governor; and that the Deputy Surveyor General be requested to supply each Commissioner with two copies of a Map of his Division, on a scale of eight miles to the inch, and similar in all respects to the two approved Maps finally supplied to the Commissioner of the Nuddea Division—the one containing the Sub-Divisions marked as they now exist, and the other being a Skeleton Map, on which the Commissioner can mark out the new Sub-Divisions as he may propose them to be.



The Calcutta Gazette.

SATURDAY, DECEMBER 1, 1860.

HOME DEPARTMENT.

No. 2297.

Fort William, the 20th November 1860.

ORDERS BY THE RIGHT HON'BLE THE SECRETARY OF STATE FOR INDIA, DATED THE 9TH OCTOBER 1860.

Notification—Mr. G. Bright, of the Civil Service, has, as a special case, been granted six months' leave of absence, on special private affairs, under Section XIV. of the Civil Service Absentee Rules, in lieu of the three months' privilege leave of absence granted him by the Government of Bengal.

No. 2298.

The 30th November 1860.

Erratum.—In the Notification No. 2276, dated 21st November for the words "Captain W. Leach, Her Majesty's 5th Regiment of Foot, to be *ad-de-Camp* to the President of the Council," read "Captain W. Leach, Her Majesty's 5th Regiment of Foot, to be *Military Secretary* to the President of the Council."

W. GREY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5769.

Fort William, the 20th November 1860.

With reference to General Order No. 1239, dated 3rd May last, it is notified that Her Majesty's Government has sanctioned the appointment of Monsieur. A. de Bellemare to be Vice-Consul for France at Coochin.

No. 6770.

The 30th November 1860.

Captain E. J. Spilsbury, Deputy Commissioner of Pienzada, has obtained eight weeks' leave of absence to proceed to Calcutta, preparatory to applying for further leave to Europe, on Medical Certificate.

Captain Spilsbury made over charge of his Office to Lieutenant W. C. Plant, Assistant Commissioner, on the 14th instant.

W. GREY,
Offg. Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 139.

Fort William, the 28th November 1860.

Notification.—M. W. J. Raynor received charge of the Office of the Civil Auditor, Madras, from Mr. W. Balmain, on the 12th instant.

No. 140.

Mr. W. Balmain received charge of the Office of the General Treasury, Madras, from Mr. E. F. Harrison, on the 12th instant.

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 20th November 1860.

No. 1168 of 1860.—The under-mentioned Officers have reported their return from England :—

Date of Arrival at Bombay.

Lieutenant J. C. Lockwood, } 14th November 1860.
2nd European Light Cavalry. }

Date of Arrival at Fort William

Lieutenant C. H. Strutt, } 20th November 1860.
Bombay Artillery, Aide-de- }
Camp to His Excellency the }
Commander-in-Chief ... }

Fort William, the 30th November 1860.

No. 1169 of 1860.—The permission granted by the Brigadier General Commanding in Southern China to Lieutenant W. R. Martin, of the 13th Regiment Native Infantry, attached to the 19th Punjab Infantry, to proceed to the Cape of Good Hope, on Medical Certificate, and to be absent on that account for six months, from the 19th September 1860, under the new Regulations, is confirmed.

No. 1170 of 1860.—The under-mentioned men are admitted to Pension, as specified opposite to their respective names :—

Quarter-Master Sergeant James Quinn, of the 65th Regiment Native Infantry { Equivalent to two shillings and three pence per diem, payable in India

Corporal Thomas Thornton, of Artillery { One shilling per diem, payable in Europe

Sergeant Major Peter Greany, of the 2nd Regiment Infantry, Hyderabad Contingent { Equivalent to two shillings and six pence per diem, payable in India

Corporal Charles Mugee 1st Infantry Co., European Invalid Battalion { Rupees 1114-6 per month, or equivalent to one shilling per diem, payable in India

No. 1171 of 1860.—The following Order, issued by the Resident at Hyderabad, is confirmed :—

No. 252, dated 17th October 1860.—Confirming the Order by the Officer Commanding 1st Infantry, Hyderabad Contingent, dated 15th October 1860, directing Lieutenant A. C. Havelock, Adjutant, 1st Infantry, Hyderabad Contingent, to officiate as Second in Command, in addition to his duties as Adjutant from that date, consequent on the departure of Captain Lilly, transferred to the 3rd Infantry, Hyderabad Contingent.

No. 258, dated 24th October 1860.—Confirming the Order by Captain G. Adey, Commanding 6th Infantry, Hyderabad Contingent, dated 10th October 1860, assuming charge of the Adjutant's

Office from that date, consequent on the departure of Lieutenant Sinclair, Second in Command and Officiating Adjutant, 6th Infantry, Hyderabad Contingent, with Brigadier Hill, Commanding Hyderabad Contingent.

No. 262, dated 2nd November 1860.—Confirming the Regimental Order by Captain Prescott, Commandant, 3rd Infantry, Hyderabad Contingent, dated Hingolee, 20th October 1860, directing Captain Lilly, Second in Command, 3rd Infantry, Hyderabad Contingent, to act as Adjutant, in addition to his duties as Second in Command, from that date.

No. 1172 of 1860.—The following Order, issued by the Government of Bombay, is confirmed :—

No. 652, dated 21st November 1860.—Granting leave of absence to Europe, on Medical Certificate, to Lieutenant Arthur Upton Fox Ruxton, of the 66th or Goorkha Light Infantry { For fifteen months, under the new Regulations

No. 1173 of 1860.—The following promotion is made :—

Corps.	Rank and Name	To what rank promoted	From what date.	In whose stead
67th N I	Ensign Edward Park	Lieutenant	10th October 1860	Lieutenant L. Rivers, deceased

No. 1174 of 1860.—Jemadar Gungoo, of the Allahabad Levy, is permitted to resign the Service, from the date of publication of this Order at the Head-Quarters of the Corps.

No. 1175 of 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate :—

Lieutenant Augustus William Cripps, of the 20th Regiment Native Infantry, 2nd in Command, 11th Punjab Infantry { For eighteen months, under the old Regulations

No. 1176 of 1860.—Subadar Brijlall Sing, late of the 67th Native Infantry, at present attached to the Agra Levy, whose promotion was announced in General Order by the Governor (General), No. 251, dated Allahabad, 10th July 1858, is to rank from the 21st May 1857.

No. 1177 of 1860.—The services of Lieutenant J. W. Taylor, of the Regiment of Artillery, are placed at the disposal of the Foreign Department

F. D. ATKINSON, Major,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.**GENERAL—ESTABLISHMENTS.**

No. 291.

Fort William, the 30th November 1860.

Notification.—Lieutenant Colonel H. Yule, Secretary to the Government of India, in the Public Works Department, has reported his return to the Presidency from Sick leave this day, (30th November.)

The unexpired portion of the leave granted to Lieutenant-Colonel Yule, in Notification No. 182, of 10th August 1860, is hereby cancelled.

A. G. GOODMAN, Major,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6103.

APPOINTMENTS.—*The 21st November 1860.*—Mr. A. Littledale to be a Marriage Registrar in Nuddea.

The 23rd November 1860.—Sub-Assistant Surgeon Tarney Churn Dutt to the charge of the Charitable Dispensary at Arrah.

The 21st November 1860.—Mr. J. D. Gordon to be Secretary to the Local Committee of Public Instruction at Comillah.

The 27th November 1860.—Lieutenant P. H. M. Wynter to be Second in Command and Adjutant of the 9th Bengal Police Battalion.

Mr. J. Mackenzie, Deputy Magistrate and Deputy Collector of Chumpram, is transferred to Shahabad, in which District he will exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II., Regulation III. of 1821.

Baboo Nobin Krishna Sircar, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Jajpore, and to exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II., Regulation III. of 1821, and Section I., Act X. of 1854, in Cuttack.

Baboo Shama Churn Chatterjee, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Tumlook, and to exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II., Regulation III. of 1821, and Section I., Act X. of 1854, in Midnapore.

The following Gentlemen to officiate as Deputy Magistrates, under Act XV. of 1843, and Deputy Collectors, under Regulation IX. of 1833, and to exercise respectively the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807, in the Districts named opposite to each, *viz* :—

- Mr. L. C. Tissandie, in Bancoorah.
- D. P. Stuart Monteth, in Rajshahye.
- W. Stevens, in Baraset.
- Baboo Ramakhoj Chatterjee, in Tipperah.

The 28th November 1860.

• Baboo Kishen Chunder Bas, in Nuddea.

• Mr. L. Barber, Deputy Magistrate and Deputy Collector of Tipperah, is vested with the special powers of an Assistant to a Magistrate, described in Clause 3, Section II., Regulation III. of 1821, in that District.

The following Moonsiffs are respectively vested with the powers of a Deputy Collector, under Section CL, Act X. of 1859, in the Districts named opposite to each, *viz* :—

Baboo Juggernaut Persaud Bannarjee, in Jessore.

Baboo Kedarnauth Bannarjee, in Rajshahye.

The 29th November 1860.—Mr. James Macnamara to be House Surgeon temporarily of the Medical College Hospital.

LEAVE OF ABSENCE.—*The 29th November 1860.*—The privilege leave for one month, granted by the Lord Bishop of Calcutta to the Reverend H. H. Harrington, Chaplain of Cuttack is confirmed.

NOTIFICATION.—*The 21st November 1860.*—Under Section II. of Act XX. of 1859, it is hereby notified that the provisions of the Act shall have effect from this date in Kushch Nowada, in the District of Patna, and that, in conformity with Section III. of the aforesaid Act, the said place will, for the purpose of carrying out the provisions of the Act, be united with the Towns of Patna and Bakulpore, also situated in the Patna District, in which the Act is already in force.

Under Section IV. of the Act, it is also notified that the boundaries of Kushch Nowada are the following, *viz* :—On the North Shalkepore, on the East Khooshrapore, on the South Bhoooshkee and Malpore, and on the West Chuck Hosen.

Under Section X. of the Act, it is also further notified that the Tax to be levied upon the inhabitants will be an assessment according to the circumstance and property of the persons liable to the same.

W. S. STON-KARR,

*Offg. Secy. to the Govt. of Bengal.***ORDERS by the LIEUTENANT-GOVERNOR, H. W. PROVINCES.****JUDICIAL DEPARTMENT.**

No. 2892A.

Camp Mittera, the 15th November 1860.

Assistant Surgeon Joseph Christian Corbryn, M. D., is appointed to be Superintendent of the Central Prison at Meerut, from the date on which Surgeon H. M. Cannon vacated that appointment.

No. 2898A.

The usual preparatory leave of absence is granted to Mr. G. J. Richards, Officiating Magistrate and Collector of Humeypore, to enable him to proceed to the Presidency, with the view of applying for Furlough to Europe on Medical Certificate.

No. 2009A.

The 17th November 1860.

Mr. W. Lane, Joint Magistrate and Deputy Collector of the 2nd Grade, who reported his return from the leave granted him in Orders No. 560A., dated 17th April last, on the 29th ultimo, is posted to Mozuffnugger.

Mr. Lane is allowed the usual leave, to enable him to join his appointment.

No. 1481.

The 23rd November 1860.

Privilege leave of absence for one month, under Section VII. of the Uncovenanted Absentee Rules, is granted to Moulvie Wajehoolah Khan, Cazeer-ool-Goosat of the Court of Sulder Dewanny and Nizamut Adawlat, North-Western Provinces.

REVENUE DEPARTMENT.

No. 1580A.

The 16th November 1860.

Mr. James S. Pemberton is appointed a Junior Sub-Assistant, 3rd Class, on the Bundelcund Revenue Survey, from the 6th October 1860.

No. 309A.

The following Tehseeldars of the Sheharunpore District are appointed to be Assessors, under Act XXXII. of 1860, in the Circles specified opposite their names:—

Ishk Lall Tehseeldar,	{ In the Tehseelee of Deobund.
Jawala Nauth Tehseeldar,	{ In the Tehseelee of Roorkee.
Abod Mahomed,	{ In the Tehseelee of Nukoor.
Hussun Mahomed, Officiating Tehseeldar,	{ In the Tehseelee of Sheharunpore.

No. 329A.

Camp Gohardhun, the 20th November 1860.

Sheo Subai Singh, Ponglarry Sheristadar, is appointed to act as an Extra Deputy Collector, for the purposes of Act XXXII. of 1860, and will perform the duties of an Assessor in the 2nd Division of the City of Benares.

Rai Kishoon Dill Singh, Deputy Collector, is entrusted with the duties of an Assessor for the 1st Division of the City.

No. 330A.

The following Tehseeldars of the Benares District are appointed to be Assessors, under Act XXXII. of 1860, for the Circles specified opposite their names:—

Aga Ismael Ali Khan ..	{ In the Chundowlie Tehseel.
Pundit Gokal Chund ..	{ In the Huzoor Tehseel.

No. 331A.

Captain P. H. P. Gill, Cantonment Joint Magistrate of Benares, is appointed to be an Assessor, under Act XXXII. of 1860, within the limits of the Cantonments at that Station.

GENERAL DEPARTMENT.

No. 1295A.

Camp Multra, the 17th November 1860.

In modification of Notification No. 1208A., of the 29th ultimo, the Reverend C. A. L. Whyte is appointed to be Chaplain of the Stations of Nagode and Nowgaon, in addition to that of Banda, with effect from the 13th ultimo.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

G. E. W. COOPER,

Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

LAHORE, 15TH NOVEMBER 1860.

No. 441.—With the sanction of the Supreme Government, Mahomed Khan, late a Subadar in the 1st Punjab Infantry, and formerly of the Durbar Service, is granted a Pension of 18 Rupees a month, commencing from the date on which he resigned the Service, as a special case.

LAHORE, 16TH NOVEMBER 1860.

No. 442.—Ressaldar Chutter Singh, of the Lahore Division Mounted Police, is suspended from rank and pay for six months.

8th Police Battalion.

No. 443.—Transfer.—Jemadar Shera Singh, from the late Hoshiarpore Levy, as Havildar, to fill an existing vacancy.

LAHORE, 17TH NOVEMBER 1860.

3rd Regiment Punjab Cavalry.

No. 444.—Leave of Absence.—Lieutenant and Adjutant W. C. B. Ryan, for two months, from 10th November 1860, or from such date as he may avail himself of it, to proceed to Bombay, on Medical Certificate, preparatory to applying for leave to Europe on the same account.

No. 445.—Subabar Sadul Khan, of the Huzara Mountain Train, having established his claim, under the Rules relating to Soldiers of the late Durbar, to a higher rate of Pension than that assigned in Punjab Order No. 334, dated 13th August last, that order is cancelled, and the Subadar is granted a monthly Stipend of Rupees 33-8 (thirty-three and eight annas,) with effect from the 1st August 1860.

10th Punjab Police Battalion.

No. 446.—Transfer.—Sepoy Futteh Singh, from the 8th Punjab Police Battalion.

No. 447.—The Brigade Order dated 1st November 1860, by Brigadier General N. Chamberlain, C. B., Commanding Punjab Irregular Force, making the following transfers, is confirmed:—

Captain H. L. Millett, 2nd in Command, 1st Punjab Cavalry, to 5th Punjab Cavalry.
Lieutenant J. Gillespie, 2nd in Command, 5th Punjab Cavalry, to 1st Punjab Cavalry.

No. 448.—Under the sanction of the Supreme Government, the under-mentioned heirs of deceased Soldiers of the Punjab 1 regular Force are admitted to the Native Family Pension, from the dates specified opposite to their respective names ; and the Pay Masters of Pensioners, in whose Circle the Individuals reside, will furnish the prescribed Rolls to the Department of Audit, and to the parties concerned :—

NAME OF CLAIMANT.	Age.		Caste.	Personal appearance and particular marks.	Village and Country.	Nature of relationship to the deceased.	Description of the deceased's relatives on whose account claims are made.			Date of admission.	Date of Commencement of Proceedings.	Amount of Pension.	For what period.	By what Pensionable Pay Master payable.
	Years.	Months.					Names.	Rank.	Last Corps.					
Farooq, (deceased) ...	80	0	0	Dogra Rajpoot.	A very old man; a cripple.	Village of Beil, in the Zillah of Kangra ...	Father,	Balah ...	Sepoy.	4th Regiment Punjab Infantry,	10th Nov. 1857.	31st Aug. 1859.	2-12	To date Meerut. of demise
Randale, ...	61	0	5	8 Gundi-koke;	Blue spot on chin, and another on right hand between fore-finger and thumb.	Village of Kezian, in the Zillah of Rawul Pindiee,	Mother,	Sahij Sing	Ditto.	Corps of Guides,	23rd Apl. 1860.	11th July 1860.	2-12	For Life. Ditto.
Hurree Sing, ...	51	0	5	7 Bindra,	Scar of an axe on the left ankle, left year slit by a ring.	Village of Kulian, in the District of Rawul Pindiee	Father,	Boodh Sing	Ditto.	Ditto.	23rd Apl. 1860.	Ditto.	2-12	Ditto.

G. HUTCHINSON, Major,
Offg. Secy. to Govt., Punjab.

Opium Notification.

Notice is hereby given, that, on Monday the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the provision of 1859-60, subject to the following conditions, *viz.*—

Produce of Behar Agency	...	Chests	1,220
Ditto of Benares ditto	...	"	560
Total Chests			1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last mentioned condition, if remaining undecreed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium,

upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bond fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same conditions, any number of lots of the same Agency Opium to the extent of twenty five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Port William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue.—

No. 1. Certificate of the Opium now advertized for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, viz. two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertized for Sale, that can be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates

should circumstances render it expedient to do so:—

	Behar, about (1000)	Benares, do (1000)	Total, about Chests
On or about Wednesday, 6th Feb. 1861 -	1220	560	1780
Do Thursday, 7th March " -	1220	560	1780
Do Wednesday, 10th April " -	1220	560	1780
Do Wednesday, 8th May " -	1220	560	1780
Do Monday, 19th June " -	1220	560	1780
Do Monday, 11th July " -	1220	560	1780
Do Monday, 5th August " -	1220	560	1780
Do Monday, 20th September " -	1220	560	1780
Do Tuesday, 7th October " -	1220	560	1780
Do Wednesday, 6th Nov. " -	1220	560	1780
Do Thursday, 4th December " -	1220	560	1780
Total	12200	6200	18400

19. It is hereby further notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April, May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement, specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government shall not make the requisition for Opium within the

time above-mentioned, the entire quantity of about 21,125* chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner, and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

Article 6.—“With regard to the trade in Opium, it is agreed between the high contracting parties that, at each of the periodical Sales of that article, there shall be reserved for the French Government, and delivered upon requisition duly made by the Agents of His Most Christian Majesty, or by the persons duly appointed by them, the number of chests so applied for, provided that such supply shall not exceed three hundred chests in each year, and the price for the same shall be determined by the average rate at which Opium shall have been sold at every such periodical Sale, it being understood that if the quantity of Opium

"applied for at any one time shall not be taken
"on account of the French Government, by the
"Agents of His Most Christian Majesty, within
"the usual period of delivery, the quantity so ap-
"plied for shall nevertheless be considered as so
"much in reduction of the three hundred chests
"heretofore mentioned. The requisitions for
"Opium as aforesaid are to be addressed to the
"Governor General at Calcutta, within thirty days
"after notice of the intended Sales shall have
"been published in the *Government Gazette*."

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM, }
The 10th November 1860. }

Opium Notification.

Notice is hereby given, that the Twelfth or last
Sale of Opium, the provision of 1858-59, will be held
at the Exchange Hall, on Wednesday, the 5th
December 1860, at 11 A. M., and will comprise
1,753 Chests, viz. —

Behar Opium	...	...	...	1,274
Benares ditto	...	...	...	509
Total Chests				1,753

2. The general Conditions of the Sale now ad-
vertised will be the same as usual. They may be
ascertained by reference to the Notification issued
on the 12th November 1859, and published in the
Government and Exchange Gazette, or on appli-
cation at the Office of the Board of Revenue

3. The latest dates for deposit and clearance
will be the 10th and 20th December 1860 respec-
tively, that is to say, no Sub-Treasurer's Receipts,
Company's Paper, or other Public Securities, that
may be tendered for deposit in redemption of Pro-
missory Notes given by purchasers at the Sale,
will be received after 4 P. M. of Monday, the 10th
December 1860, and no Treasury Receipts in full
payment of Lots will be accepted after 4 P. M. of
Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM, }
The 1st November 1860. }

No. 1859.

FROM HON'BLE A. EDEN,

Officiating Junior Secretary to the
Board of Revenue,

TO THE AGENT, ORIENTAL BANK CORPORATION.

Dated Fort William, the 30th November 1860.

SIR,—In continuation of my letter No. 1261,
dated 19th instant, I am di-
rected by the Board of Re-
venue to inform you, that a
Power of Attorney executed in England will not
be required to be impressed with the Indian
Stamp before it can be acted upon in this
Country.

2. I am further to inform you that the Board
are advised that mortgages, assignments or ac-
knowledgments, of the description mentioned in
Article 11, cannot be stamped in triplicate in the
same manner as Foreign Bills of Exchange drawn
in sets of three.

3. If however, one part of a set of these do-
cuments be duly stamped, no penalty will attach
to the parties executing or receiving the set, on
account of the second and third parts not being
stamped; provided that such second and third
parts refer to the first, and do not profess to be
complete in themselves. But in such cases the
second and third parts would not, the Board think,
be receivable in evidence in any Court in India as
original documents; though they would probably
be admitted as secondary evidence of the original,
upon proof of the loss of the first part, and of the fact
of such first part having been duly stamped. The
mere statement on the second or third parts, that
the parts are duly stamped (though it should al-
ways be inserted,) will not of itself establish the
fact that the original was duly stamped.

I have, &c.,

A. EDEN,
Offg. Junior Secretary.

PUBLISHED for general information.

CALCUTTA UNIVERSITY.

Notice.

AN Examination for admitting Candidates into
the University will be held at the Town Hall,
Calcutta, from Monday the 3rd, to Thursday the
6th proximo, commencing on each day at 10 A. M.

Candidates arriving by the 10 o'clock Railway
Train will be admitted up to 10-15, on producing
their return Railway Tickets.

All other Candidates will be required to be in
attendance on each day before 10 A. M., after which
hour they will not, under any circumstances, be
admitted.

By Order of the Vice-Chancellor,

H. SCOTT SMITH, A. B.,
Registrar.

Ecclesiastical.

CONFIRMATION.

NOTICE is given that the Right Reverend the Lord Bishop of Calcutta purposes to hold a Confirmation in English, in the Cathedral Church of Saint Paul, Calcutta, on Thursday, the 7th February next.

Divine Service will commence at 10½ o'Clock.

Candidates for Confirmation are requested in the mean time to apply to their respective Ministers, or to the Officiating Chaplains of their respective Districts, for the purpose of being examined, and, if approved, receiving the necessary Ticket.

W. H. ABBOTT, Jr.,

Offg. Registrar and Secretary.

CALCUTTA,
The 27th November 1860. }

Ecclesiastical.

ORDINATION.

THE Lord Bishop of Calcutta purposes to hold a General Ordination of Priests and Deacons, in Saint Paul's Cathedral, on Sunday, the 10th February next.

Divine Service will commence at 10½ o'Clock A. M., and the Sermon will be preached by the Venerable the Archdeacon.

Candidates for Holy Orders are desired to forward their papers within three weeks of the time specified, addressed to Reverend T. H. Burn, Chaplain to the Lord Bishop.

W. H. ABBOTT, Jr.,

Offg. Registrar and Secretary.

CALCUTTA,
The 27th November 1860. }

Memorandum.

THE Time Ball at the Tower in Fort this day dropped wrong.

RADHANATH SICKDHAR,

In charge of the Observatory.

SURVEYOR GENERAL'S OFFICE, }
Calcutta, 26th November 1860. }

Notice.

CERTAIN EFFECTS of the late C. MAITLAND, who died at Darjeeling on the 27th October 1860, are under the Seal of this Court, and will be made over to any person duly and legally authorized to receive the same.

G. W. BISHOP,

Offg. Assistant Superintendent.

SUPERINTENDENT'S OFFICE, }
Darjeeling, }
The 31st October 1860. }

Notification.

BILLS at par on the Public Treasuries of the under-mentioned Districts may be had on application to the Accountant to the Government of Bengal:—

Districts.	Amounts available on this date.
Akyah, ...	2,00,000 at one per Cent. prem.
Buckergunge, ...	1,80,000
Bogra, ...	1,00,000
Chittagong, ...	1,00,000
Cuttack C. D. ...	1,00,000
Dinagopore ...	1,80,000
Gowalparah, ...	20,000
Honghly ...	1,00,000
Jessore, ...	1,00,000
Jorehaut, ...	1,00,000
Kumroop, ...	20,000
Luckimpore ...	50,000
Maldah, ...	90,000
Mymensing, ...	20,000
Nuddea, ...	1,50,000
Purneah, ...	1,00,000
Palna ...	40,000
Tipperrah ...	2,50,000

W. WATERFIELD,

Offg. Acctt. to the Govt. of Bengal.

BENGA. ACCTT.'S OFFICE, }
The 30th Nov. 1860. }

Bills applied for after 2 P. M. will not be issued till the following day.

Bills will not be granted for less than 50 Rupees.

Notico

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fine-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,

Offg. Superintendent.

ZILLAH CACHAR; }
Superintendent's Office, }
The 16th July 1860. }

Sheriff's Office, the 18th October 1860.

NOTICE is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. BROWN,
Sheriff.

বরিক আফিস ১৩ অক্টোবর ১৮৬০ সাল।

সম্রাট দেওয়ান বাইতেছে যে আগামি

৪ ডিসেম্বর সন ১৮৬০ সাল মঙ্গলবার

দুই প্রহরের সময় কলিকাতার কোর্ট উইলি-

এমের এবং তাহার অধীনাগতি যে সকল

হাস তরফিত বহু দেশের কোর্ট উইলি-

এমের ওপ্রেম কোর্ট আপন আদালত যত্নে

ওয়েস্টার্নমিসর এবং এডমাইরেলটি অর্থাৎ

মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি

জন্য এক সেশিয়ান অর্থাৎ মিছিল করি-

বেন।

এই সেশিয়ান জতকাল পর্যন্ত বসিবেক

তাহার প্রথম দিবস দুই প্রহরের সময় তা-

হার পর প্রতি দিবস এগারো ঘণ্টার সময়

বসিবেক এ বিষয় সকলে অবগত রাখুন।

C. H. BROWN,
Sheriff.

Nudda Rivers.

Report showing the least depth in the present Navigable Channels, from the 19th to the 25th November 1860.

NAMES OF RIVERS, &c.	Least Depth of Water.	Remarks.
MATARANGAH.		
Above Entrance in Ganges ...	8 6	
On the Entrance Shoal	4 5	
Thence to Hat Boleah, 41 Miles ...	3 0	Hat Boleah to Allickdeah by Road, 11 miles or so.
Hat Boleah to Allickdeah ..	closed.	
Allickdeah to Kishengunge, 38 Miles ...	2 5	
Kishengunge to Hooghly River 34 miles ...	3 6	
BHAGIRUTTEE.		
Entrances ...	closed.	Bhagiruttee River will be kept open from Jengunge and Moorshedabad, &c., to the Hooghly River.
Jengunge to Cutwah, 60 Miles ...	2 5	
Cutwah to Nuddaah, 40 Miles ...	3 0	

T. N. ARMSTRONG, C. E.,
Supt., Nudda Rivers.

The 27th November 1860.

Notice

Is hereby given that, by virtue of the SIR JAMSETJEE JEJEEBHoy Baronetcy Act being No. 20 of 1860 of the Legislative Council of India, the second and present Baronet has assumed the names of "JAMSETJEE JEJEEBHoy" in lieu of the names by which he has hitherto been called or known, and will henceforth name, style, and write himself by the names of "JAMSETJEE JEJEEBHoy" on all occasions whatsoever.

By Order,

(Sd.) POLLOCK, FAIRFULL, AND KEIR,

Solicitors for Sir Jamsetjee

Jejeebhoy, Baronet.

BOMBAY,
The 12th November 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Sarun, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board, dated 20th September 1860, in the Sarun Collectorate, on Monday, the 17th December 1860, corresponding with the 19th Aghhun 1268 F. S. at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of sale as one.

5th.—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
			B. C. D.	Rs. As. P.
1	1859	Esapora, Pergunnah Dungee	377 9 10½	125 3 3
2	2140	Gungajul, Pergunnah Cusmer	1573 16 2	1501 0 0
3	2405	Purree, Pergunnah Gosh	220 8 2	138 12 6
4	2979	Company's Garden in Ruttunpoorah, Pergunnah Manjhee	16 7 9½	270 0 0

H. ROSE,

Collector of Sarun.

SARUN COLLECTORATE,
The 2nd November 1860. }

Advertisement.

WANTED an English Writer for the Office of the District Superintendent of Baraitch. He must have a thorough knowledge of the English language, write a good legible hand, and must have had some experience in an English Office of the nature of the work required.

R. O. H. FORBES, *Lieut.,*
District Supt. O. P., Baraitch.

Wanted.

A TRANSLATOR for the Civil Court of Purneah. He must be able to read and write English and Oordoo with facility, and to translate into either language fluently and idiomatically.

Salary 100 Rupees.

W MORRIS BEAUFORT,

Offg. Judge.

ZILLAH PURNEAH,
The 7th November 1860. }

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Midnapore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 31st November 1859, No. 2722, in the Midnapore Collectorate, on Friday and Saturday, the 14th and 15th December 1860, corresponding with the 2nd and 3rd Pous 1265 Umlee. The purchaser of such Mehals will be subject to the conditions laid down below:—

CONDITIONS OF SALE.

1st.—Estates to be sold to the highest bidders above the upset price.

2nd.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid down at once. When the amount of purchase money exceeds 100 Rupees, a deposit of Rupees 25 per Cent. to be at once made upon the amount but, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one, and the Mehal will be again put up to Sale at the risk of the former purchaser.

3rd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jammabundee made by the Revenue Authorities.

4th.—The annual Embankment charges of those Mehals which are assessed with such charges will be paid by the purchasers as heretofore paid by Government proportionately with other Zemindars. The executive arrangements for the repairs and maintenance of the Embankments will remain in force.

5th.—The amount recorded on the subjoined description of the Mehals under the heading of Sudder Jumma represents the amount for which the new Proprietor will be liable on account of the Government Revenue of each Estate.

6th.—The right of Government to all Minerals to be reserved.

No. of Lot.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
		<i>Mehals to be sold on the 14th Dec. 1860 Kedarkoond Estate.</i>				
			Bgs. C. B.	Rs. As. P.	Rs. As. P.	
1	191	Rampoora, 12 annas share Pergunnah Kedarkoond ...	631 0 12	386 4 7½	1,037 1 7	The farming lease of all these Mehals will expire in 1861-63, 1271 C. The rent paid on each lease is the amount shown in Column 5.
2		Rampoora 1 annas share Pergunnah Kedarkoond ...	256 2 12	141 4 6½	371 15 1½	
3		Phalaspore Pergunnah Kedarkoond	717 6 8	556 1 2½	1,178 15 10	
4		Nookoria ditto ditto	117 0 12	104 7 7½	268 0 1½	
5		Chhoorshuura ditto ditto	1,189 2 10	961 12 2½	2,525 14 10	
6		Singarpore ditto ditto	720 16 12	528 1 4½	1,409 12 1½	
7		Phalaspore ditto ditto	26 15 8	20 8 8½	53 10 4½	
8		Kantachoukie ditto ditto	361 9 8	321 8 0½	861 14 10	
9		Chuck Momeen ditto ditto	426 13 4	353 3 9	921 5 3½	
10		Paharpore ditto ditto	408 1 5	325 10 5	863 10 10½	
11		Shahapore ditto ditto	619 3 14	430 2 6½	1,137 12 10	
12		Chundeeppore ditto ditto	708 11 1	338 13 1½	902 0 2	
13		Phagedund ditto ditto	125 14 10	41 10 1½	07 4 4	
14		Bisreeganja ditto ditto	192 5 8	158 4 8½	414 5 11	
15		Chock Pursooram do ditto	221 2 12	201 11 4½	519 9	
16		Chock Magoorcu ditto ditto	133 0 8	110 8 11	286 3 8½	
17		Azmulpore <i>alias</i> Harreechorpore Pergunnah Kedarkoond ...	91 9 4	63 5 2	168 13 1	
18		Juklia Pergunnah Kedarkoond ...	51 4 8	34 8 0	92 0 0	
		<i>Khurrukpoore Estate.</i>				
19	192	Chuck Sreemunt Pergunnah Khurrukpoore ...	48 10 0	47 7 4½	126 0 11½	
20		Chuck Bamoon Pergunnah Khurrukpoore ...	76 10 11	77 2 5½	205 11 11	
21		Dakhin Semolia Pergunnah Khurrukpoore ...	603 14 12	443 2 10½	1167 18 6½	

Number.	Towhee Number.	Names of Mohals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price	Remarks.
		<i>Khurrukpoore Estate.</i>	Bgs. C. B.	Rs. As. P.	Rs. As. P.	
22		Roopnarsainpore 8 annas share Pergunnah Khurrukpoore	1,154 9 8	509 5 1½	2,703 10 3	
		Roopnarsainpore 8 annas share Pergunnah Khurrukpoore		509 5 1½		
				1,018 10 3		
23		Buhooraput alias Burgai 8 annas share Pergunnah Khurrukpoore	1,579 6 1	510 15 7	2,719 5 7½	
		Buhooraput alias Burgai 8 annas share Pergunnah Khurrukpoore		510 15 7½		
				1,021 15 2½		
25		Babelhattee Pergunnah Khurrukpoore	992 4 1	841 12 7½	2,262 4 9½	
26		Nischunta ditto ditto	427 7 8	359 5 2½	1,011 3 3	
27		Shamnugger ditto ditto	463 2 0	419 9 2½	1,131 2 0½	
		Futtee Mohamud Pergunnah Khurrukpoore	173 10 8	139 3 7½	374 1 4½	
28		Gopeenathpore 10 annas 8 pie Pergunnah Khurrukpoore	499 12 0	340 2 2½	1,379 5 4½	
		Gopeenathpore 5 annas 4 pie Pergunnah Khurrukpoore		170 1 1½		
				510 3 4½		
29		Chatra Pergunnah Khurrukpoore	256 3 0	233 0 10	628 7 6½	
30		Jethia Pergunnah Khurrukpoore	341 10 0	323 15 0½	875 3 9	
31		Radhaballabpoor Pergunnah Khurrukpoore	492 7 0	237 2 3½	709 0 0½	
		<i>Mohals to be sold on the 15th December 1860.</i>				
32		Bellagarea Pergunnah Khurrukpoore	271 7 4	220 6 11	590 13 1½	
33		Sufanhal Pergunnah ditto	985 12 4	475 0 6½	1,141 6 ½	
34		Chuck Monohur Pergunnah ditto	81 10 0	78 9 6½	209 9 10	
35		Kajla Pergunnah ditto	1,332 18 1	1,120 9 3	3,029 10 8	
36		Moyra Pergunnah ditto	1,133 4 5	960 15 6½	2,016 5 2	
37		Chuck Doolee Pergunnah ditto	77 12 0	7 10 7	214 9 0½	
38		Sreekistopore Pergunnah ditto	1,612 1 11	1,117 7 5½	3,007 14 9	
39		Rajganu Pergunnah ditto	258 17 8	215 0 9½	576 7 5	
40		Neemgunaputna Pergunnah ditto	111 3 12	53 15 8	146 15 1½	
41		Puiknugoree Pergunnah ditto	431 9 0	411 7 2½	1,192 10 7½	
42		Chukanoorun Pergunnah ditto	43 12 8	12 5 5	112 15 3	
43		Sarboosobee Pergunnah ditto	269 8 12	178 5 4½	481 8 11	
44		Radhakissore Pergunnah ditto	387 0 8	371 10 6½	999 1 5	
45		Chuck Mukrampore Perg. ditto	1,067 17 0	1,603 1 5½	1,290 14 7	
46		Seersoe Pergunnah ditto	237 6 12	115 11 11	313 2 7	
47		Toghurree Pergunnah ditto	107 8 8	92 1 5½	218 9 3	
48		Jinsur Pergunnah ditto	688 10 12	516 1 1	1,385 4 10½	
49		Kuddarpoor Pergunnah ditto	1,021 1 12	493 9 7	1,331 0 2	
50		Doalegoah Pergunnah ditto	1,662 13 6	1,364 7 8	3,019 3 8	
51		Buradeela Pergunnah ditto	1,795 15 1	1,391 8 8½	3,612 15 10	
52		Popurara Pergunnah ditto	1,563 5 0	883 10 4½	2,318 2 4½	
53		Nyabupan Pergunnah ditto	712 1 12	366 9 7½	957 1 7	
54		Jharea Pergunnah ditto	989 14 4	682 9 1½	1,852 15 0	
55		Dhenka Bykuntopore Perg. ditto	77 5 0	62 6 0	216 9 11½	
56		Japhulee Pergunnah ditto	111 4 4	131 4 4	354 0 10½	
57		Japhula Pergunnah ditto	928 18 4	873 11 1½	2,339 14 4½	
58		Inela Pergunnah ditto	1,144 18 8	1,830 11 2½	3,101 11 9	
59		Kowsowla Pergunnah ditto	548 17 12	816 7 7½	818 13 1½	
60		Sanjooal Pergunnah ditto	1,352 5 8	753 12 10½	2,085 13 ½	
61		Gumjarampoore Pergunnah ditto	1,372 6 2	1,080 8 7	2,760 2 3	
62		Khatdanga Pergunnah ditto	1,981 19 0	1,500 13 5½	4,179 11 3	
63		Kasmallee Pergunnah ditto	93 10 12	56 0 1	166 2 6½	
64		Boolbool, Chatlee Pergunnah ditto	136 1 4	35 2 0½	93 12 9	
65		Pouh Dealee Pergunnah ditto	780 10 4	750 13 9½	2,024 4 7	

Sheriff's Sale; Calcutta, 30th November 1860.

NOTICE is hereby given that, on Thursday, the thirteenth day of December next, precisely at the hour of 12 o'clock at noon, the Sheriff of Calcutta will put up to Public Sale, at the Lower Verandah of the Court House, near the Entrance into the Sheriff's Office, by Virtue of a Writ of *Fieri Facias* in his hands against the Effects of Omdah Begum.

The Right, Title, and Interest of the said Omdah Begum, of, in, and to the following landed property, *viz.* :—

1. All that upper-roomed brick-built messuage, tenement, or dwelling-house, with the piece of land thereunto belonging, containing three cottahs and seven chittaks, more or less, situate at Meecheparrah, in Mirzapore, in the Town of Calcutta.

2. And also all that four annas' portion of the Aima lands of Mouza Meerpoore, and the Aima lands measuring one hundred and five beegahs, situate in the Mouzah Bhudwah, and the five annas and one pie portion of the Aima lands in Mouzah Chakomahie, and a two annas' portion of the Aima land in Mouzah Satghurra, in the Zillah of Hooghly, in Pergunnah Boro, the yearly income whereof is Rupees 774-8-0, including Government Revenue and Contingencies.

The conditions of Sale and further particulars may be had by applying at the Sheriff's Office.

C. H. BROWN,
Sheriff.

Sheriff's Sale; Calcutta, 1st December 1860.

NOTICE is hereby given, that, on Thursday, the thirteenth day of December instant, precisely at the hour of 12 o'clock at noon, the Sheriff of Calcutta will put up to Public Sale, at the Lower Verandah of the Court House, near the Entrance into the Sheriff's Office, by Virtue of a Writ of *Fieri Facias* in his hands against the Effects of Kanty Chunder Paul.

The Right, Title, and Interest of the said Kanty Chunder Paul of, in, and to the following landed property, *viz.* :—

1st. An upper-roomed brick-built House, No. 7, with a piece of land thereunto belonging, containing by estimation five cottahs, more or less, situate at Armanetollah, in the Town of Calcutta.

2nd. Also a three-storied brick-built House No. 19, with a piece of land thereunto belonging, containing by estimation five cottahs, situate, lying, and being at a place called Perahtollah Lane, in Machnoa Bazar, in the Town of Calcutta.

3rd. Also an upper-roomed brick-built family dwelling-house, No. 28, with a piece of land thereunto belonging, containing by estimation four cottahs, more or less, situate, lying, and being at a place called Chasa Dhobaparrah, Jorasanko, in the Town of Calcutta.

4th. Also a lower-roomed House, with a piece of land thereunto belonging, containing by estimation three biggahs, more or less, situate, lying, and being at Khatro Goberdangah, called Palparrah, in the Zillah of Nuddea.

5th. Also a piece of garden ground, with a Tank and several Trees growing thereon, containing by estimation one biggah and ten cottahs, more or less, situate at the same place.

And also a quantity of Mule Twist and damaged Cloths, and few other articles of Household Furniture, &c., &c., &c., the property of, and belonging to the said Kanty Chunder Paul.

The Conditions of Sale and further particulars may be had by applying at the Sheriff's Office.

C. H. BROWN,
Sheriff.

30th November 1860.

Notice

Is hereby given, that the 'Titalyah Annual Fair' will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate

Notice.

THE Congregation hitherto meeting for Divine Worship in St. James' School-Room are informed that, on and after Sunday, the 18th instant (until the erection of the new Church), Divine Services will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6; and on Wednesday evening at 7 o'clock.

P. J. JARRO.

7-2, CROWNINGER, }
7th November 1860. }

Bank of Bengal.

NOTICE is hereby given that, in conformity with Section XIII. of the Charter (Act VI. of 1839), a Meeting of the Proprietors will be held at the Bank, on Monday, the 10th December, at 10 A. M., to elect two Directors in the room of C. H. Brown and W. McAdam Stewart, Esquires, who go out of the Direction by rotation.

The Poll will close at 3 P. M.

By Order of the Directors,

GEO. DICKSON,
Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the Week ending 28th Nov. 1860.

LIABILITIES.		ASSETS.	
Proprietors' Capital	1,07,00,000	Government Securities	11,39,077
Reserve Fund	2,05,001	Dues from Government	51,257
Current Accounts	1,90,32,514	Cash	2,93,80,988
Cash Credits Undrawn	3,01,257	Loans on Deposit of Securities	80,91,470
Other Credits	2,84,050	Discount Loans on ditto	44,79,250
Bank Notes	1,51,91,236	Accounts of Credit on ditto	3,87,500
Post Bills	3,78,432	Government Bills discounted	4,32,790
Profit and Loss (Reserve Account)	31,935	Mint Certificates ditto	21,481
		Mercantile Bills ditto	11,58,173
		Dead Stock	1,81,157
		Stamp Duties	2,138
		Interest accrued	618
			13 0
			4,01,29,431
			6 6

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of William Hovenden Thacker, } On Saturday, the 9th day of October last, it was an Insolvent. } ordered that Saturday, the 1st day of December next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day the said Insolvent shall be discharged personally as well as to his after-acquired property from all liability for debts, claims, and demands of all the Creditors following whose names are inserted in the Schedule of the said Insolvent, that is to say, Messrs. Cartner, Newson and Co., Messrs. D. Wilson and Co. Messrs. F. W. Browne and Co., Messrs. Spence and Co., Messrs. Bathgate and Co., John Parry, Esq., W. R. Lachenstein, Esq., Ramchund Day, Messrs. Paxton and Co., Narain Sing, Messrs. Charles Nephew and Co., Messrs Ranken and Co., Messrs. Realie and Co., Messrs. Watts and Co., Messrs. Clarke and Co., Messrs. Cuthbertson and Harper, Messrs. Cook and Co., Messrs. Payne and Co., Messrs. P. Smith and Co., Messrs. Thacker, Spink and Co., W. Thacker, Esq., W. Spink, Esq., Grant, Esq., M. Boudet, Messrs. Mackenzie, Lyall and Co., W. Bell, Esq., C. S. Hogg, Esq.,

Administrator to the Estate of W. H. Billings, deceased, Messrs. Francis and Co., and Nobocoomar Mullick.
Pittar and Payne, Attorneys.
Chief Clerk's Office, 23rd November 1860.

In the matter of John Baillie Nelson, an Insolvent. } On Saturday, the 9th day of October last, it was ordered that Saturday, the 5th day of January next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day, the said Insolvent be discharged personally, as well as to his after acquired property, from all liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his Petition for relief.
Robertson, Attorney.
Chief Clerk's Office, the 27th November 1860.

In the matter of Richard Willoughby Blackmore } On Saturday, the 24th day of November instant, by an order of this Court, the said Insolvent was adjudged entitled to his personal discharge, under the Act XI. Vic. cap. XXI., as to all persons named in his Schedule as Creditors, or claiming to be Creditors, respectively, except Rahmoolah Pyne and Co., for Company's Rupees 3,648-6-3, who appear not to have been served with the notice of the day of hearing in this matter.
Albott, Attorney.

In the matter of George Hodges, an Insolvent. } On Saturday, the 24th day of November instant, by an order of this Court, the said Insolvent was adjudged entitled to his personal discharge, under the Act XI. Vic. cap. XXI., as to all persons named in his Schedule as Creditors, or claiming to be Creditors, respectively, except Messrs. Cutler and Co. for Co's Rs. 35, who appear not to have been served with the notice of the day of hearing in this matter.
Shircore, Attorney.

In the matter of Maria Peters, an Insolvent. } On Saturday, the 24th day of November instant, by an order of this Court, the said Insolvent was adjudged entitled to her personal discharge, under the Act XI. Vic. cap. XXI., as to all persons named in her Schedule as Creditors, or claiming to be Creditors, respectively, except Dutt Brothers and Co. for Company's Rupees 770; Ramjaun Ally for Company's Rupees 125; and Camoo for Company's Rupees 50, who appear not to have been served with the notice of the day of hearing in this matter.
Downing, Attorney.

In the matter of Russickloll Day, an Insolvent. } On Saturday, the 24th day of November instant, by an order of this Court, the said Insolvent was adjudged entitled to his personal discharge, under the Act XI. Vic. cap. XXI., as to all persons named in his Schedule as Creditors, or claiming to be Creditors, respectively.
Leslie and Pearson, Attorneys.
Chief Clerk's Office, 30th November 1860.

Published by order of the Directors,
G. W. MOUTRIE, Secretary and Treasurer.

COPIES OF THE
Report of the Indigo Commission.

TOGETHER WITH
The whole of the Evidence
TAKEN BEFORE THE COMMISSION,

AND THE
APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the
Calcutta Gazette, Bengal Office, at 8 Rupees per
copy.

Calcutta Trades' Association.

Mr. T. W. PAYNE has been appointed Secretary
of the Trades' Association from this date.

TRADES' ROOM,
The 30th November 1860. }

Lost during the Mutinies.

The following Government 4 per Cent. Pro-
missory Notes:—

No. 4836 of 1835-36 for	Rs. 2,000
" 8436 of 1867 of 1835-36	" 1,000
" 2114 of 7139 of 1842-43	" 1,000
" 10310 of 1812-43	" 500
" 39238 of 1854-55	" 4,000

J. C. PABRY,
Manager.

DELHI BANK CORPORATION LIMITED,
The 21st November 1860. }

Lost.

SECOND-HALF of a Bank of Bengal Note, No.
27484, for Company's Rupees 10.

NOTICE issued by the POST-MASTER
GENERAL of BENGAL.

No. 6505.

The Public are informed that an Experimental
Post Office will be opened on the 1st proximo, at
Rampore Hat on the Railway Line between Cyn-
thea and Rajmahal.

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA,
The 26th November 1860. }

NOTICES issued by the
POST-MASTER of CALCUTTA.

No. 2055.

The 22nd November 1860.—MAIL PACKERS for the
Overland Mail, which leaves Bombay on the 12th
proximo, will be closed at this Office at 5 P. M. on
Monday, the 3rd idem, *via* Marseilles only.

Letters and Papers for transmission *via* Bombay
will be received up to 6 P. M. on every day prior
to the 3rd, and Inland Postage to Bombay
must be prepaid in Stamps on Letters sent by this
opportunity to places in Egypt and to Countries
in Foreign Europe *via* Trieste:—

Rates of Postage.

Under ½ Ounce	Rs.	0	6	0
" ½ "	"	0	8	0
" ¾ "	"	0	14	0
" 1 "	"	1	1	0

No. 2077.

The 24th November 1860.—The Overland Mail
per Steamer *Malta* will be closed on Saturday,
the 8th proximo, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China,
Mauritius, and Australia, can be sent by this
opportunity.

Weight.	Per Marseilles.	Per Southampton.
Under ½ ounce	Rs. 0 6 0	Rs. 0 4 0
" ½ "	" 0 8 0	" 0 6 0
" ¾ "	" 0 14 0	" 0 8 0
" 1 "	" 1 0 0	" 1 0 0
" 2 "	" 2 0 0	" 1 0 0

No. 2073.

The 23rd November 1860.—The Public are in-
formed that an Express Packet, to the extent of
200 Ounces, will be sent to Bombay on Tuesday,
the 4th proximo, and Letters will be received up
to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send
Letters up to one Ounce in weight, and the Express
Postage must be paid in Cash at the Window,
at one Rupee for quarter of an Ounce, in addition
to the Steamer Postage paid by Stamps.

No. 2105.

The 20th November 1860.—Notice is hereby
given that the Mail for Port Blair, for transmis-
sion per Steamer *Fero Queen*, will be closed at
this Office, on Tuesday, the 4th proximo, at
6 P. M.

MEMORANDUM shewing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 26th of October 1860, and the time occupied in sorting the Letters and Papers for delivery.

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. OF BOXES OF LETTERS.		Total	No OF SORT OF NEWSPAPERS AND BOOKS		
						Southampton	Marseilles.		Southampton.	Marseilles	Total.
Columbo	29th Nov 1860. at 4 30 P M	5 1 P M	8 4 P M	8 1 P. M.	2 P 15 M	1	8	9	39	13	54
											Total 65
											France 8
											Hong-Kong 1
											Singapore 1
											Canton 1
											Malacca 2
											Madras 2
											Aden 1 Bag
											Alexandria 1
											Calcutta 1 Packet.
											Bombay 1
											Swat 1
											Galle 9
											Penang 1
											Bombay 1
											Aden 1
											Hong-Kong 1
											Amoy 10
											Ditto 8 Bags.
											Total 105

The 30th November 1860.



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, DECEMBER 1, 1860.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE will henceforward be published, weekly or twice a week, according to circumstances containing such Official Papers and Information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately, on a payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by post.

No Official Orders or Notifications the publication of which in the GAZETTE is required by law, or which it has been customary to publish in the GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to, as heretofore.

Foreign Department.

Papers relating to the exercise of Judicial and Revenue Powers by Landholders in the Punjab and Oude.

From R. H. DAVIES, Esq., Secretary to Government, Punjab and its Dependencies, to the Secretary to Government of India, Foreign Department, Calcutta,—(dated Lahore, the 8th November 1860.)

SIR,—ALTHOUGH it would be premature to furnish any general report regarding the working of the jurisdiction recently conferred on selected Chiefs in the Punjab, the Lieutenant-Governor having, since arriving at Lahore, made certain enquiries on the subject from the Judicial Commissioner and Officiating Commissioner of Lahore, and being about to proceed on a tour, desires to place the Supreme Government in possession of such information as is available. Accordingly, copies of the Memoranda of Messrs. Roberts and Forsyth are herewith submitted.

2. Although the reports are for a single Division only, they are satisfactory as showing that no complaint has arisen on the part of the people subjected to the jurisdiction of the Chiefs, but on the contrary, as far as can yet be gathered, the change is contentedly acquiesced in. The common argument against granting Judicial powers to Chiefs is the danger of their abuse. As yet no such abuse has occurred, and the Chiefs are daily by practice acquiring the experience of business, which alone is necessary to render their local knowledge and influence of the highest value to the administration. His Honor believes that in other Divisions, the results are not less satisfactory. A further general report will be transmitted hereafter.

Memorandum from the Judicial Commissioner, Punjab,—
(dated the 7th November 1860.)

THE policy of investing the Sirdars of the Punjab with Revenue, Criminal, and Judicial powers has not been in operation sufficiently long to permit of a decided expression of opinion. Indeed some Chiefs have not yet been inducted into their new duties. However the measure has been initiated in the Delhie, Cis and Trans Sutlej and Lahore Divisions, and there is reason to believe that it is working satisfactorily.

I have just passed through the Gujranwala District, and although I did not visit Sirdar Jhunda Singh Botalia on his Estate, I heard no complaints against him, although he has been administering justice for the past two months or more. I have seen some of his cases, and they are decided just as well as any Tehseldar or Native Extra Assistant could have decided them.

I believe myself that the administration of the Chiefs will be far more acceptable to the people than that of our salaried Officials.

Memorandum from the Commissioner of the Lahore Division,—(dated the 7th November 1860.)

THE experiment of entrusting powers to Jagheerdars is being fairly tried in the Lahore Division, where the circumstances of each of the three selected Sirdars are different.

Goeroo Goolab Singh's jurisdiction originally lay in a ring fence; and except by the addition of two small Villages no alteration in his territorial limits has been made.

Sirdar Jhunda Singh's Estates were originally scattered far and wide, and in effecting consolidation, he has received very many Government Villages in exchange for his own.

Sirdar Rani Singh, Nukkyo, has retained his old Villages, but they are so interlaced with Government lands, that, with superior sanction, these lands have been made over to him for all Police and Civil jurisdiction, but the fiscal control is retained as heretofore in the hands of the Government Revenue Officers.

There is therefore good room for comparison hereafter.

In the first case, the Chieftain has to deal entirely with his old tenantry.

In the second, he is brought in contact chiefly with new subjects. In the third case, he has his old tenants, and experimentally, a partial control over the tenants of the Government.

It is too soon to draw comparisons or talk of positive results; but I can express the feeling of the people, as caught in conversation with them, and by actual observation, when marching lately through the Jagheerdars' Estates.

In Ferozepoor, Gooroo Goolab Singh has always maintained a character for sanctity and paternal kindness. The people are fond of him, and gladly obeyed his wishes before they were clothed with authority. One man who sets forth pretentious claims tried to escape the yoke of the Gooroo; but he was given to understand that the authority of the Gooroo would be controlled by rules and regulations, and would in no way differ from that of any Government Official armed with similar powers. His fears have been allayed; and on visiting the Gooroo's Estates lately I found this man quiet and apparently contented.

On the occasion of my second visit, the people expressed themselves perfectly happy and satisfied with the Gooroo's decisions, which are just and err, if anything, on the side of leniency; justice is brought to their door, and the rule of a feudal superior is more palatable than that of a strange Government Official.

I have not by me the statement of appeals, to say whether the judgments of the Gooroo have been approved by the Deputy Commissioner, but my whole impression is that he works well and rules lightly.

Sirdar Kanh Singh, Nukkye, has only lately been installed in Office, and I have no paper work of his to review, but when installing him, I took great pains to ascertain the feelings of the people, and also to observe how he appeared inclined to work.

This Sirdar had formerly considerable jurisdiction, and ruled vigorously. Since his deprivation of power he has retained some influence, and has always had full knowledge of the Cattle-lifting practices of his tenantry; if he has not shared in their plunder.

From the manifest satisfaction with which the Zemindars accepted a return to his rule, I at first augured ill for the interests of Government, but Mr. Egerton, whose intimate knowledge of the character and ways of the people of his District entitles his opinion to weight, has great confidence that he will exert his influence to check Cattle-stealing, the normal crime of the Bar, and a little circumstance leads me to the same belief. On my impressing on him the importance of his siding with the Government, and using his utmost endeavours to find out and bring to justice Cattle stealers and other border depredators, he replied with a significant look, and a clutch of the hand, "I know them all, and have got them here."

Sirdar Kanh Singh, like Gooroo Goolab Singh, has his discontented rival, a near relative, who is envious of the prosperity of the Sirdar. But he cannot oppose his authority, and such men are useful, as from them we shall quickly hear if the interests of Government were sacrificed, whilst the people would speedily tell of oppression.

Of Sirdar Jhunda Sing I am sorry that I cannot say much, not having personally visited his Estates. But he has exercised his powers for three months, the longest of any Sirdar, and I have not heard one

word of complaint. I have examined his cases, which are well prepared and correctly decided. He is a remarkably sensible man, and inclined, I hope, to mildness. I have no fear of severity being practised for the present at all events. The Sirdars are too timid and too new to their powers to hazard their loss.

The effect on the people I confidently believe to be good. I am afraid of expressing myself too sanguinely, but am within bounds when I say that, in the Lahore Division, those Sirdars who exercise powers prize them, and are desirous of serving the Government at the same time that they earnestly desire to render themselves popular.

My great endeavour is to prevent the intervention of Moonshees, and all the tribe of Amla, and to secure the decision of cases by the Sirdars and by no lesser personages.

From CHARLES CURRIE, Esq., Officiating Secretary to the Chief Commissioner of Oude, to the Secretary to the Government of India, Foreign Department,—(dated Lucknow, the 11th September 1860)

Sir,—By desire of the Chief Commissioner, I have the honor to report, for the information of the Right Honorable the Governor General in Council, that, in a case of dacoity attended with murder, which occurred in the Pertabgurh District, the preliminary investigations were made, and the depositions recorded by Baboo Sarubjeet Sing Talookdar Magistrate of Tekares, and it has ended in a capital sentence being passed on the ringleader.

2. The several Officers before whom the proceedings came under review thus express themselves regarding the mode in which they were conducted by the Talookdar. The Deputy Commissioner states that "this case reflects great credit upon the Police and upon Baboo Sarubjeet Sing, Talookdar Magistrate, in whose Elaka it took place. The Baboo's report is singularly clear and to the point, and he sent the case up complete with the exception of the witnesses to the finding of the Weapons." The Commissioner of the Basawara Division remarks that "Deena's deposition taken before the Talookdar Magistrate Baboo Sarubjeet Sing, who prepared the case remarkably well, is in the file." The Officiating Judicial Commissioner in forwarding the case to the Chief Commissioner observes in his Minute that "I attribute this (the clearness of the evidence,) in a great measure to the original accuracy with which it was recorded by the Talookdar Magistrate, to whom doubtless moreover the people knew that it was useless to tell any exaggerated tale."

3. The Chief Commissioner quite concurs in these remarks, and is sure His Excellency will be pleased to hear of this practical proof of the benefit derived from associating the landed gentry with the Government Officials in the administration of justice.

4. The Chief Commissioner is quite of opinion that there is much less likelihood of false evidence being given before a Talookdar Magistrate than in our Courts.

COMMISSARIAT DEPARTMENT.

CALCUTTA GAZETTE, DECEMBER 1, 1860.

No. 94.

The following Contract has been concluded in the Lahore Division, Commissariat Department, from 11th November 1860 to 31st January 1861 :—

Surcunda Chicks, with Newar binding and string complete	...	Rs. As. P. 4 ■ 9 per 100 feet.
		W. B. THOMPSON, <i>Commissary General.</i>



The Calcutta Gazette, EXTRAORDINARY.

SATURDAY, DECEMBER 1, 1860.

No. 2303.

NOTIFICATION.

Fort William, Home Department.

THE 30TH NOVEMBER 1860.

THE Right Hon'ble the Secretary of State for India in Council having appointed MR. CECIL BEADON to be an Ordinary Member of the Council of the Governor General of India, it is hereby notified that the said MR. CECIL BEADON has under his appointment this day taken his Seat in Council under the usual Salute from the Ramparts of Fort William.

By Order of the Hon'ble the President in Council,

W. GREY,
Secretary to the Government of India.



The Calcutta Gazette.

WEDNESDAY, DECEMBER 5, 1860.

HOME DEPARTMENT.

No. 2310.

Fort William, the 30th November 1860.

Appointment.—Lieutenant H. T. Duncan, 46th Madras Native Infantry, to be Inspector-General of Police, in the Province of Pegu.

No. 2324.

The 1st December 1860.

Notification.—The under-mentioned gentlemen, appointed by the Secretary of State Members of Her Majesty's Civil Service on the Bengal Establishment, reported their arrival at the Presidency by the Steam Ship *Colombo*, which reached the Sandheads on the 28th ultimo; viz:—

Mr. G. E. Makgill,

„ W. M. Tidy, and

„ A. Sells.

No. 2325.

The under-mentioned Specification of an Invention has been filed, under the provisions of Act No. XV. of 1859, in the Office of the Secretary to the Government of India in the Home Department, and has been sent to the Office of one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces,

* A copy of the Specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department, to public inspection, upon payment of a fee of one Rupee, and a certified copy of any Specification will be given to any person requiring the same; on payment of the expense of copying:—

No. 55, William Judson Addis, Assistant Engineer, Madras Railway, Salem, for “A Trench Cutting Machine.”

No. 2326.

The 4th December 1860.

Mr. E. F. Harrison, of the Civil Service, reported his departure from India, on Furlough, on the 13th ultimo, by the Steamer *Nubia*.

No. 2327.

The Hon'ble the President in Council is pleased to re-attach to the Bengal Division of the Presidency of Fort William, Mr. J. C. Dodgson, of the Civil Service, who reported his return from Furlough on the 28th ultimo.

The Furlough available, by the return to India, of Mr. Dodgson, is assigned to Mr. F. A. B. Glover, of the Civil Service, for three years from the date of his embarkation for Europe.

W. GARY,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5842.

No. 5832.

Fort William, the 1st December 1860.

Lieutenant J. W. Taylor, Artillery, is appointed an Assistant in the Nagpore Survey.

No. 5833.

Lieutenant-Colonel L. Macquieen is permitted to resign the appointment of Officiating Judicial Commissioner in Mysore from the 18th December.

No. 5834.

Major D. Brown, Deputy Commissioner of Prome, has obtained leave of absence, from the 8th June to the 3rd July last, in extension of that granted him in General Order dated 27th April 1860, No. 1132.

No. 5835.

Mr. H. P. Onslow, Collector of Customs at Meerut, has obtained leave of absence for twelve months, to proceed to Europe, on Medical Certificate, under Clause II Section V of the Unconvenanted Civil Absentee Rules, and one month's preparatory leave.

No. 5836.

The 4th December 1860.

Narain Swamy Naideoo, Extra Assistant Commissioner, Raichore Doab, has obtained leave for one month, on Medical Certificate, in extension of that granted in General Order dated 18th November, No. 5425.

No. 5837.

Lieutenant C. R. Shaw, of the Oudh Commission, is granted one month's leave, under Section XII. of the Amended Absentee Rules.

No. 5838.

The Honorable the President in Council is pleased to recognize the appointment of Mr. J. F. W. Niebuhr, as Consul for Oldenburgh at Rangoon.

No. 5839.

The Honorable the President in Council is pleased to recognize the appointment of Mr. J. F. Capelle, as Consul for Hamburg at Rangoon.

No. 5840.

Lieutenant K. Neave, 24th Bombay Native Infantry, is appointed to do duty with the Central India Horse.

No. 5841.

Captain Tulloch, Cantonment Joint Magistrate, of Gendah, to be an Assessor, under Section XXXI. of Act XXXII. of 1860, in that District.

The following Officers are appointed Assessors in the Province of Pegu, under Section XXXI. of Act XXXII. of 1860:—

Captain R. D. Ardagh, for the District of Rangoon.

Lieutenant-Colonel A. Fytche, for the District of Bassein.

Major D. Brown, for the District of Prome.

Mr. T. J. Fallan, for the District of Henzada.

Captain C. P. Hildebrand, for the District of Thairawaddy.

Captain M. B. S. Lloyd, for the District of Toungoo.

No. 5843.

In correction of General Order, dated November 6th, No. 5280, it is hereby notified that Lieutenant R. O. H. Forbes, Assistant Commissioner in Oudh, has passed the prescribed examination, by the lower standard, in Revenue and Criminal Law only.

No. 5844.

Major H. L. Evans assumed charge of the Office of Deputy Commissioner of the Fyzabad District from Captain C. R. Shaw on the 15th November.

No. 5845.

Major H. Forbes assumed charge of the Office of Political Assistant in Western Malwa on the 15th November.

No. 5846.

Mr. St. George Tucker received charge of the Office of Commissioner and Superintendent of the Baiswarra Division, Oudh, from Major H. L. Evans on the 15th November.

No. 5847.

Lieutenant-Colonel S. A. Abbott resumed charge of his duties as Commissioner of Lucknow on the 12th November.

Lieutenant-Colonel L. Barrow, C. B., assumed charge of the Office of Chief of Police on the same date.

Captain J. Reid, Deputy Commissioner, resumed charge of the Sultanpore District on the same date.

Captain J. Perkins resumed charge of the Hurdah District, on the 19th November, from Mr C. Lindsay.

No. 5848.

Mr. D. F. Macleod, Financial Commissioner for the Punjab, reported his arrival in Bombay from England on the 14th November.

W. GARY,

Offg. Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 141.

Extract from the Proceedings of the Government of India in the Financial Department, under date the 26th November 1860.

READ an Extract from the Military Department, No. 267, dated the 8th instant, forwarding for consideration and orders two letters from the Officiating Military Auditor General, Fort William, Masters, &c., regarding the levy of the Income Tax.

RESOLUTION.—The Hon'ble the President in Council is pleased to pass Orders on the above, as shown in the last Column of the following Tabular Statement :—

Opinions and Instructions of the Officiating Military Auditor General.	Orders by the Hon'ble the President in Council.
<p>1. The Officiating Auditor of Commissariat Accounts, having enquired if Executive Officers are to deduct Income Tax from all Bills, also as to the course to be pursued in respect to the Bills of Agents and Contractors for Supplies furnished to the Troops, or for other Government purposes, has been informed, by the Officiating Military Auditor General, that, as the duty of the several Ex-Officio Assessors for Military Pay and Allowances extend only to the Pay and Allowances passed by them, he should make the necessary assessment on such Pay and Allowances, and that the Bills of Agents and Contractors for Supplies or otherwise do not come under his notice, as the Drawers will have to satisfy the properly constituted authority as to their profits in trade towards their being subjected to the operations of the Act.</p>	<p>This appears to be correct.</p>
<p>2. The Pay-Master and Superintendent of Native Pensioners, Barrackpore, having enquired if, at the half-yearly payment in November (current), Income Tax is to be recovered from such of the Native Pensioners as are liable to it, for the whole preceding six months, or only from 1st August 1860, the Officiating Military Auditor General has informed him, (First), that the Tax is leviable on all sums that become due and payable on and after the 31st July 1860; and (Secondly), that the Stipends of Native Pensioners being payable half-yearly, viz. on the 1st May and 1st November, the Stipends that become due on the former date are, if unpaid, exempt, but those that become due on the 1st November (current) will be liable to the Tax for the full half year, viz. from 1st May to 31st October.</p>	<p>The first part of the Officiating Military Auditor General's reply is incorrect. The Tax is leviable on all sums that become due and payable on and after the 1st August 1860, not on and after the 31st July 1860.</p> <p>The second part appears to be correct.</p>
<p>3. The Officiating Military Auditor General has informed the Reverend F. Lewis, Pro-Vicar Apostolic of Hindoostan, that the salaries of Roman Catholic Priests are not exempted from Income Tax.</p>	<p>This appears to be correct.</p>
<p>4. The Officiating Deputy Pay-Master at Benares having, with reference to a letter from Major Thorpe, Invalid Establishment, objecting to the deduction made from him of Income Tax, requested a reference on the subject to Government, has been informed by the Officiating Military Auditor General that, as the decision of Government, communicated in the Circular letter No. 11 of the 9th August last, has set the matter at rest, in respect to the liability of Military Pensioners in the receipt of Pay, &c., equal to or in excess of that of a Captain of Infantry, the request made by him cannot be acceded to.</p>	<p>This appears to be correct.</p>

Opinions and Instructions of the Officiating Military Auditor General.	Orders by the Hon'ble the President in Council.
<p>5. The following instructions have been issued by the Officiating Military Auditor General to Pay-Masters :—</p> <p>Native Doctors, Native Commissioned and Non-Commissioned Officers, are exempt from deduction on account of Income Tax.</p> <p>Moonshees, Pensions of Widows and Orphans, Compassionate Allowance of Ditto, are not exempt.</p> <p>Staff Salary of General Officer exempt to the extent of Rupees 100 for Tentage, included therein ; not exempt in respect of Horse Allowance, a specific amount of Horse Allowance not being included in the Salary.</p> <p>Deputy Inspector of Hospitals receives Travelling Allowance when proceeding on duty ; specific amounts of Tentage and Horse Allowance, not being included in his consolidated Salary, there are no exemptions on those accounts from his consolidated Salary.</p> <p>Consolidated Salaries of Commandant and 2nd in Command of Regimental and Irregular Cavalry are exempt to the extent of Rupees 30 for one Horse, and the Tentage of Regimental Rank, which is included in the consolidated Salaries.</p> <p>6. The Deputy Pay-Master, Sirhind Division, has, in reply to his enquiry in behalf of the Assistant Adjutant General, Her Majesty's Forces in India, and Assistant Adjutant General of the Army, as to whether Income Tax is chargeable on extra allowance allowed to Uncovenanted Assistants <i>not</i> in the Upper Provinces, been informed by the Officiating Military Auditor General that, as the extra pay sanctioned for Assistants in Public Offices, on occasions of proceeding to the Upper Provinces with the Camp of the Commander-in-Chief, is specially to meet the extra expenses incurred for marching, Income Tax is not leviable on the same. He has also been informed that Roman Catholic Priests are not exempt from Income Tax.</p> <p>7. The Military Auditor General at Madras having enquired of the Officiating Military Auditor General, Fort William, as to what is meant in Section CXXIX. of the Income Tax Act, by the term Allowance in lieu of House Rent, and whether any portion of full Batta is to be considered equivalent to Regimental House Rent and exempt from Income Tax, has been informed in reply that House Rent is exempt, but that Extra Batta is <i>not</i> exempt.</p> <p>8. The Officiating Military Auditor General has informed the Apothecary to the Government of India, with reference to his enquiry whether Messrs. Scott and Marshall, employed as Accountant and Head Assistant in his Office, are subject to Income Tax, their receipts being under those of a Captain of Infantry, and they being Warrant on the Sub-Medical Establishment, that as the parties are in Civil employ, under Section VII. of Act XXXIX. of 1860, they are not exempt.</p> <p>10. The Deputy Pay-Master, Sirhind Division, has been informed that Staff Serjeants in the Barrack Department are not subject to Income Tax, unless in the receipt of Pay and Allowances to the extent of Rupees 415-6-0.</p>	<p>These instructions appear to be correct, except as regards Native Commissioned Officers in the receipt of emoluments equal to or in excess of the Pay and Allowances of a Captain of Infantry, such Native Commissioned Officers being subject to the operation of the Income Tax Acts (see Financial Resolution No. 124, dated 10th November 1860, <i>Calcutta Gazette</i>, page 2196).</p> <p>The first part of this reply appears to be opposed to the ruling passed in this Department on the 3rd instant (published in the <i>Calcutta Gazette</i> of the 7th idem, pages 2373 and 2374, in Notification No. 107), relative to the Deputation Allowances drawn by the Establishment of the Lieutenant-Governor of the North-Western Provinces while on tour. It is possible, however, that the extra allowances in the Military Department, referred to in this case, are not precisely of the same character as those referred to in the ruling of the 3rd instant ; and His Honor in Council therefore desires that further information be called for on this point before final orders are issued.</p> <p>This reply appears to be correct.</p> <p>This reply appears to be correct.</p> <p>This reply appears to be correct.</p>

Opinions and Instructions of the Officiating Military Auditor General.	Orders by the Hon'ble the President in Council.
<p>11. The same Officer has also been informed, with reference to an enquiry from Lieutenant Robinson, Great Trigonometrical Survey, that the Bill and Equipment Allowances allowed to Uncommissioned Assistants, are not subject to Income Tax.</p>	<p>This reply appears to be correct.</p>
<p>12. The Officiating Deputy Pay-Master, Benares, having, at the request of the Reverend F. A. Mary, Roman Catholic Priest, Benares, enquired whether he comes under Section CXXVII. of Act XXXII. of 1860, has been informed by the Officiating Military Auditor General that, as a Roman Catholic Priest is neither a Commissioned nor a Non-Commissioned Officer, he is liable to Income Tax.</p>	<p>This reply appears to be correct.</p>
<p>13. The Presidency Pay-Master having enquired whether the Pay and Allowances of Sir R. Napier, K. C. B., made payable in India, are not liable to Income Tax, under Clause C. Rule I. of the Income Tax Act, the Officiating Military Auditor General has informed him that, as the charge for the Pay and Allowances of Sir R. Napier, K. C. B., does not fall on the Indian Revenue, Income Tax, under Act XXXII. of 1860, is not leviable.</p>	<p>This reply appears to be correct.</p>
<p>14. The Deputy Pay-Master, Sirhind Division, having submitted to the Officiating Military Auditor General a letter from Captain Curtis, Commanding 6th Irregular Cavalry, objecting to deduction of Income Tax less for one Horse, and requesting exemption for three Chargers, has been informed in reply that the consolidated Salaries of Commandants of Corps of Irregular Cavalry include allowance for one Horse only.</p>	<p>This reply appears to be correct.</p>
<p>15. The Officiating Deputy Pay-Master, Cawnpore, has, with reference to the enquiry submitted by him from Veterinary Surgeon Page, whether Veterinary Surgeons above ten years' Service are liable to the Income Tax, been informed that, as Government has ruled that Officers in the receipt of Pay and Allowances equal to those of a Captain of Infantry are subject to the Income Tax, Veterinary Surgeons over ten years' service, who draw Rupees 410-10-0, as a matter of course, come under the operation of the Act.</p>	<p>This reply appears to be correct.</p>
<p>16. The Officiating Deputy Pay-Master, Gwalior, having enquired, (First), whether Income Tax is to be levied on the Military Pay of Officers in Civil employ; (Secondly), whether the Military Pay of a Subaltern in Civil or other Staff employ is to be taxed, when it is known that his Income exceeds that of a Captain of Infantry; and (Thirdly), whether consolidated Salaries are to be taxed, has been informed by the Officiating Military Auditor General, that Military Officers in Civil employ, if drawing salaries equal to or in excess of the Pay and Allowances of a Captain of Infantry, are subject to Income Tax; that, as their pay is passed in the Military Department, the necessary stoppage leviable on such pay is to be made; and that the consolidated Salaries of Commandants and Second in Command of Irregular Cavalry Corps are subject to Income Tax, less on account of Tentage of Regimental Bachelors and Horse Allowance for one Horse.</p>	<p>The answer is correct as far as it goes. But it might be inferred, from the first portion of it, that Military Officers in Civil employ, if drawing Salaries less than the Pay and Allowances of a Captain of Infantry, are exempt. This is not the case. All Military Officers in Civil employ, other than the Police, are subject to the Tax, under Section VII. of Act XXXIX. of 1860, who may be in the receipt of more than 200 Rupees per annum.</p>

Opinions and Instructions of the Officiating Military Auditor General.	Orders by the Hon'ble the President in Council.
<p>17. The Deputy Pay-Master, Sirhind Division, having enquired, (First), whether Warrant Officers and Serjeants in Magazines and Medical Departments, are exempt from Income Tax; (Secondly), whether Captains on the Invalid Establishment, drawing Rupees 340-6-0 per month, are liable to the Tax; (Thirdly), whether Officers in Civil employ, who drew their pay only in the Military Department, are to be subjected to the Tax, in respect to such pay; and (Fourthly), whether Band and Mess Funds are exempt, the Officiating Military Auditor General replied as follows:—</p>	<p>The instructions issued on the 2nd and 4th Questions are approved. Further explanation is necessary in respect to the replies given by the Military Auditor General in respect to Questions 1 and 3.</p>
<p>1. Warrant Officers and Serjeants employed in Arsenals and Medical Depôts are exempt under Section CXXVII. Incomes of Rupees 200 yearly, and of less than Rupees 500 yearly, are chargeable with 2 per Cent. only.</p>	
<p>2. Captains of Invalids receiving Rupees 340-6-0 per month are exempt.</p>	
<p>3. The pay proper of Officers employed in Civil and Staff appointments is liable to the Tax. The Tax of 2 per Cent. will not fall to be levied on any Military Pay and Allowances. The Tax (aggregating 4 per Cent.) on the higher class of Incomes is to be accounted for at 1 per Cent. and 3 per Cent., as noted in the Memorandum annexed to Circular letter No. 9, dated 6th August 1860.</p>	
<p>4. Deductions for Regimental Mess and Band Subscriptions are exempted.</p>	
<p>18. The Officiating Deputy Pay-Master, Rawul Pindoo, having enquired whether Subscriptions paid by Officers on account of Regimental Band and Mess are exempt from Income Tax, and also whether Officers drawing consolidated Salaries, such as Commandants and Second in Command of Irregular Cavalry and Local Corps, are entitled to the privilege of exemption of the Horse Allowance and Tentage of their Rank, has been informed that Subscriptions for Band Mess, Funds, and Tentage of Regimental Rank, and Horse Allowance for one Horse, from the consolidated Salaries of Commandant and Second in Command of Irregular Corps, are exempt from Income Tax.</p>	<p>Approved.</p>
<p>20. The Officiating Deputy Pay-Master, Rawul Pindoo, having forwarded a letter from Lieutenant Colonel A. N. Campbell, Commanding at Murree, in which that Officer questions the legality of deducting Income Tax from his Pay and Allowances for July 1860, and having requested objection to be recorded, the Officiating Military Auditor General has informed him that the protest has been recorded.</p>	<p>Approved.</p>
<p>21. The Commissary General having made a reference as to whether Warrant Officers and Non-Commissioned Officers attached to the Commissariat Department are considered in Civil employ, liable to Income Tax, also if Medical Subordinates attached to Military Hospitals are exempt, has been informed by the Officiating Military Auditor</p>	<p>Approved.</p>

Opinions and Instructions of the Officiating Military Auditor General.

Orders by the Hon'ble the President in Council.

General, that Officers of all Grades in Non-Commissioned Offices attached to the Commissariat Department, being in Military employ, Section CXXXVII. of Act XXXII. of 1860 is applicable to them; and that Warrant Officers of the Sub-Medical Establishment in *Military employ* come under the same Rules.

22. The Officiating Deputy Pay-Master at Rawul Pindee has been informed that Commissioned, Warrant, and Non-Commissioned Officers, and Men in the Public Works Department, being in Civil employ, are subject to Income Tax, under Section VII. of Act XXXIX. of 1860; and that Officers, Commissioned and Non-Commissioned, and Men attached to the Barrack Department, being in Military employ, come under Section CXXXII. of Act XXXII. of 1860.

23. With reference to the Ordnance Department Circular No. 58,*

* The Officer in charge of the—
will be good enough to have the Income Tax deducted from his Pay Bills for Permanent and Extra Establishments, commencing from the Bill for July 1860, in all cases to which the Act No. XXXII. of 1860 applies, i. e. Annual incomes of Rupees 200 to 500, 2 per Cent. Annual Income from Rupees 500 upwards, 4 per Cent., in Columns to the right of Bills thus:—

5 per Cent.	1 per Cent.	Total.
		In this Column enter 2 per Cent. deduction.

ers who work by the piece and by contract, are liable to the Income Tax, the Officiating Military Auditor General has informed him that he will not insist upon deductions from the parties named, but that their title to exemption will be determined by the Commissioners of Income Tax.

24. The Commissary of Ordnance, Phillour, having, with reference to the same Circular, enquired, (First), whether the Income Tax applies only to Extra Establishment; (Secondly), if to Permanent, whether it includes Warrant and Non-Commissioned Officers; and (Thirdly), to what class the 1 per Cent. belongs; the Officiating Military Auditor General has informed him, (1), that the Tax applies to Extra Establishment only; (2), that it applies to Permanent Establishments, and that Warrant and Non-Commissioned Officers not in Civil employ, who draw Pay and Allowances below Rupees 615-6-0, are excluded; and (3), that the 1 per Cent. is that portion of the 4 per Cent. Tax which is levied for Public Works, shown separately for con-

Approved.

This is contrary to the ruling passed in this Department on the 15th October last, in respect to Workmen in the Kidderpore Dock Yard (*Vide* letter No. 10542 from this Department to the Superintendent of Marine, published in the *Cuttack Gazette* of the 14th instant, page 2488.

The President in Council directs that the instructions of the Military Auditor General be modified, in accordance with the ruling of the 15th October.

Approved.

Opinions and Instructions of the Officiating Military Auditor General.	Orders by the Hon'ble the President in Council.
25. The Warrant Officer in charge of Bareilly Ordnance Department has, with reference to his enquiry as to whether the Tax applies to the Warrant and Non-Commissioned Officers of his Depôt, been informed to the effect of the 2nd of the preceding answers.	Approved.
26. The Warrant Officer of Attock Magazine, having enquired to the above effect, has been replied to in the same manner.	Approved.
27. The same reply has also been given to the Agent for Gun Carriages, who enquired whether the Staff Pay of European Subordinates, who are all Military men, is liable to the Tax.	Approved.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Military Department, with reference to Extract from that Department, noted above.

Ordered also, that a copy of the Resolution (omitting items Nos. 8 and 19 in the Tabular Statement), be published in the *Calcutta Gazette* for general information and guidance.

(A true Extract)

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 1998.

FROM J. D. BOURDILLON, Esq.,
Secy. to the Govt. of Fort St. George,
TO THE SECY. TO THE GOVT. OF INDIA,
Financial Department,
Revenue Department, Fort St. George,
The 30th October 1860.

SIR,—I AM directed to forward, for the orders of the Government of India, copy of a letter from the President of the Madras Income Tax Commission, asking for an exposition of the meaning of the Act on a point specified.

2. The duties under Schedule 2 are assessed on the profits of the year preceding that in which the Assessment is made. The point now referred is, whether the falling short of profits spoken of in Section CXXXIX refers to the year in which the Assessment is made, or to that on the profits of which it is made. It appears to this Government that the former can hardly be intended, because such a provision would put the Government under a constant disadvantage; inasmuch as, while Assessment would be reduced when the current year's income fell below that of the preceding year, it would never be raised in the contrary case.

3. The intention, however, is not plain from the terms of the Act; and as the same case has probably arisen in Calcutta, and as uniformity of practice is desirable, I am directed to solicit the orders of the Government of India on the point.

I have, &c.,
(Sd.) J. D. BOURDILLON,
Secy. to Govt., Fort St. George.

No. 17.

FROM ARTHUR HALL, Esq.,
President to the Income Tax Commission,
TO J. D. BOURDILLON, Esq.,
Secretary to Govt.,
Revenue Department.

Dated Madras, the 23rd October 1860.

SIR,—At a Meeting of the Board of Commissioners for the Income Tax, held on the 17th

instant, it was resolved that the following question, connected with Section CXXXIX. of Act XXXII. of 1860, should be laid before the proper Law Officer of the Crown, in order that his reading of the parts and rules referring thereto might be obtained.

2. I therefore have the honor to request that you will be good enough to move Government to obtain the opinion of the Advocate General, in order that the point may be ruled authoritatively.

"Is it intended by Act XXXII. of 1860 that parties making Returns may claim abatement on the profits of the year of Assessment at the expiration of that year, or is it meant that the abatement to be made applies to the profits of preceding year, as per example:—

"A. makes his Return of profits for 1859-60, upon which the Assessment for 1860-61 is made by the Commissioners. Can he claim a reduction on the return for 1859-60, if he discovers that it was higher than it should have been, or may he only claim an abatement of Assessment for 1860-61 if he finds his profits for that year fall below the Return of profits for 1859-60?"

I have, &c.,
(Sd.) A. HALL,
President, Income Tax Commission.

No. 2518.

FORWARDED to the Financial Department for consideration and orders.

By Order, &c.,
(Sd.) H. U. BROWN,
Under-Secy. to the Govt. of India.

HOME DEPARTMENT,
The 14th November 1860. }

No. 11,468.

TO THE OFFG. SOLICITOR TO GOVERNMENT.
Council Chamber, dated the 19th November 1860.
FINANCIAL DEPARTMENT.

SIR,—I AM directed to forward to you the accompanying letter* in original, with its enclosures, from the Government of

* No. 2518, dated 14th November 1860.

Madras, regarding a point connected with the Income Tax Act, and to request that you will obtain, and forward to this Office, the Advocate General's Opinion on the subject.

The original papers are to be returned.

I have, &c.,
(Sd) C. H. LUSHINGTON
Secy. to the Govt. of India

No 156.

FROM R. F. STACK, Esq.,
Offy. Solicitor to Government,
TO C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Department.

Port William, the 26th November 1860.

SIR,—With reference to your letter No. 11,168, dated the 19th instant, I have the honor to forward herewith, for the information of Government, a copy of the Advocate General's Opinion, as to whether the falling short of profits, spoken of in Section CXXXIX of the Income Tax Act, refers to the year in which the Assessment is made or to that on the profits of which it is made.

Letter No. 1908 dated 30th October 1860 from Secretary to Government, Fort St. George to Secretary Government of India, Financial Department, with enclosure

2. The original papers noted in the margin are herewith returned.

I have, &c.,
(Sd) R. F. STACK,
Offy. Solicitor to Govt.

OPINION.

I AM clearly of opinion that the falling short of profits, which, under Section CXXXIII of the Income Tax Act, will entitle a person assessed to claim an abatement of the duties assessed on him, refers to the year for which the Assessment is made, and in which it is or ought to be made, and not to the preceding year, upon the profits of which the Income to be assessed for the current year is estimated.

The words of the CXXXIIIrd Section appear to me to admit of no other legal construction, as it is upon proof that the "interest or profits, during the year for which the Assessment is made, fall short of the sum on which the Assessment is made," that the person assessed is entitled to have his Assessment amended. Now the Assessment in each year is made for the current year (in all cases in which it is not accidentally delayed till after the expiration of the year for which it ought to have been made, when it is, under Section V, to be deemed to have been made for that year); and, although the Return upon which the profits for the year of Assessment are assessed gives the profits of the previous year as the estimate of the profits of the current year, the Assessment is not made for the previous year upon the profits of the previous year as such, but upon the profits of the current year of Assessment, estimated according to the profits of the past year. If it be discovered before, or at the end of the current year, that that estimate was too high, by reason of the profits of the current year falling short of those of the previous year, the person assessed is entitled to have the Assessment amended according to the actual outturn of the profits for the year of Assessment.

It is quite true, on the other hand, that, if the profits of the year of Assessment exceed those of the preceding year upon which the profits assessed

were estimated, the Government cannot derive any benefit upon the Assessment of the current year from such excess. But the Government probably thought it more politic to abandon any claim to surcharge upon an excess of profits thus realized, than to compel the persons so assessed to submit to the extreme inconvenience of making a second Return at the end of the year of assessment. While, on the other hand, an abatement, in the case of persons who had been assessed upon an approximate valuation of their earnings for the year, which had turned out to be too high, was one so obviously equitable to the subject, that the Government could not well have refused to accord it, whether it thought it worth its while to enforce a revision of the Assessment in the case of an excess of profits during the current year or not.

The CXXXIXth Section is taken from the CXXXIIIrd Section of the English Act of 1812, amended by the XLVIIIth Section of the Act of 1853, and the practice above stated is that which has always prevailed under the English Act. See the evidence of Mr. O'Brien before the Select Committee on the Income Tax, in the House of Commons' last Report, Pp 317, 318. A reference to the English Act shows clearly that the diminution of the profits referred to cannot be a diminution in the *preceding* year (upon the profits of which the Return was made). For, under the English Act of 1812, the profits on trades were to be estimated generally according to the *average of the preceding three years*, while those on professions were to be estimated according to the profits of the preceding year, though in some exceptional cases the computation was to be made upon the profits of the current year. The CXXXIIIrd Section of the English Act, therefore, provides that whether the person assessed shall have computed his profits or gains on the amount in the *preceding or current year, or on an average of years*, if he shall prove that his profits and gains for the year for which the computation was made (which must be in the year of Assessment, though this is not very clearly expressed, and cannot possibly mean the *preceding* year, when the computation was made on an average of three years) fell short of the sum so computed, the Comptroller may cause the Assessment for the *current* year to be amended in respect of such source of profits, and Section XXV of the 16 and 17 Vic. Cap. 31, which amends the provision of Section CXXXIII of the first Act (in order to meet a vexatious interpretation put upon it by the Commissioners of Revenue), instead of the ambiguous expression, "the year for which the computation was made," above quoted, uses the expression "the income for the year for which such Assessment was made," which is the expression used in the Indian Act.

(Sd) W. RICHARDS.

21st November 1860.

No 112.

FINANCIAL DEPARTMENT.
Port William, the 1st December 1860.

THE Hon'ble the President in Council deems that the opinion of the Advocate General, on the point referred to in the above letter from the Government of Madras, No. 1908, dated 30th October last, be acted on.

ORDERED, that a copy of the above Resolution, together with a copy of the Advocate General's

Opinion, be forwarded to the Home Department for information, and for communication to the Government of Madras.

ORDERED also, that a copy of the above correspondence be published in the *Calcutta Gazette*, for general information.

By Order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 3rd December 1860.

No. 1178 of 1860.—The services of Lieutenant O. J. Chalmers, of the 11th European Regiment, Adjutant, Sirmoor Rifle Regiment, are placed at the disposal of the Government of the North-Western Provinces.

No. 1179 of 1860.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence on Sick Certificate:—

Lieutenant Bailey Parsons	} For eighteen months, under the new Regulations.
Adjutant, of the 10th Native Infantry, doing duty with the 18th Punjab Infantry	
Lieutenant Vernon James Hodgson, of the 11th European Light Cavalry	} For eighteen months, under the new Regulations.

Fort William, the 14th December 1860.

No. 1180 of 1860.—The under-mentioned individual is admitted to Pension, as specified opposite to his name:—

Sub-Conductor John Milne,	} Two Shillings per diem, payable in Europe.
attached to the Army Clothing Agency, 1st Division	

No. 1181 of 1860.—The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India, No. 391, dated 21st October 1860, are published for general information:—

1. The under-mentioned Officers and Warrant Officer have been permitted to return to their duty, viz:—

Major-General N. Jones.
Colonel J. C. Landers, on the Steamer of the 4th December next.
Lieutenant-Colonel J. L. Vaughan.
Major H. Finch.
Captain C. Clark.
" H. T. Bathurst, *via* Bombay, per Steamer of 27th November, with retention of his appointment.
" C. M. N. Fellowes.
" H. Mackenzie.
" F. A. Von Meyern.
" J. P. P. T. Hawkey.
" J. W. Smith.
2nd Captain E. Davidson.
" E. C. S. Williams.
Lieutenant A. H. Pinsep.
" E. H. Macnaghten.
" H. R. Bradford.
" F. W. Grant.
" T. M. Shelley.

Lieutenant C. C. Jervoise, on the Steamer of the 1th December next.

" L. Macdonald.
" H. E. Harrington.
" F. M. Leslie, on the Steamer of the 4th December next.
" F. C. Innes.
" A. R. D. Mackenzie, by the *Lady Melville*.
" A. F. P. Harcourt.
" C. C. Taylor.

Surgeon-Major J. H. Butler, F. R. C. S.

" G. S. Mann.
" G. C. Andrews.
" W. Keates.
" E. B. Thring.
Assistant-Surgeon C. Lowdell.
" J. Watkins.
" G. A. Watson, on the Steamer of the 4th December next.

" G. R. Pemberton.
Veterinary Surgeon J. Siddall.
Conductor W. Skeaf.

2. The under-mentioned Officers have been granted extensions of leave for the periods specified, viz:—

Colonel J. Coke, C. B.	...	18 months
Lieut.-Colonel G. Timms	...	6 "
Major S. J. Hare	...	6 "
Captain G. Gwynor	...	6 "
" H. Durrant	...	3 "
" W. C. Watson	...	6 "
" A. M. Mackenzie	...	3 "
" J. Lamb	...	1 "
2nd Captain E. C. S. Williams	...	2 "
Lieut. G. C. H. Armstrong	...	3 "
" C. M. S. Fairbrother	...	6 "
" G. A. Lalho	...	4 "
" H. Campbell	...	6 "
" A. Shepherd	...	3 "
" G. S. Hills	...	8 "
" E. B. Wake	...	3 "
" G. W. Holdsworth	...	8 "
" C. P. Chambers	...	6 "
Assist.-Surgn. J. Anderson, M. D.	...	4 "

3. Surgeon H. R. Bond has been permitted to retire from the Service, from the 25th September 1860.

No. 1182 of 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate:—

Inspector General of Hospitals, Campbell McKinnon, M. D.	} For fifteen months, under the new Regulations.
Captain Edgar John Spilsbury, of the 67th Regiment Native Infantry, Deputy Commissioner, Henzada, Pegu	
Assistant Surgeon Robert Rhind, of the Medical Department	} For eighteen months, under the new Regulations.

No. 1189 of 1860.—The under-mentioned Officers have reported their return from England:—

*Date of Arrival at
Fort William.*

Major General (Colonel) N. Jones, 19th Native Infantry
Brevet Major T. T. Boileau, 2nd Light Cavalry
Brevet Major W. E. Warrand, Engineers
Captain C. M. Young, Artillery
Captain W. F. Stewart, 15th Native Infantry, 2nd in Command, Renares Horse.
2nd Captain E. C. S. Williams, Engineers, Principal of the Civil Engineering College at the Presidency
Lieutenant C. E. Nairne, Artillery
Lieutenant J. A. M. Biggs, 10th Native Infantry
Lieutenant H. E. Harington, Artillery
Lieutenant H. S. Clarke, Artillery
Lieutenant G. B. C. Simpson, 23rd Native Infantry
Lieutenant E. H. C. Simpson, 39th Native Infantry
Surgeon A. R. Atkinson, M. D., Medical Department
Assistant Surgeon G. R. Pemberton, M. D., Medical Department

29th November 1860.

No. 1191 of 1860.—Her Majesty has been pleased to appoint the under-mentioned gentleman to be a Cadet for the Artillery in Her Majesty's Indian Military Forces at the Presidency of Bengal. He is accordingly admitted into the Service, and promoted to the rank of Lieutenant, having the date of his Commission to be adjusted hereafter:—

*Date of Arrival at
Fort William.*

Mr Hugh Alexander } 29th November 1860.
Douglas

No. 1155 of 1860.—The under-mentioned Officer is permitted to proceed to Europe, on Furlough on private affairs:—

Lieutenant-Colonel and Brevet- } For three years,
Colonel Thomas Sewell, of } under the old Re-
the 25th Regiment Native } gulations.
Infantry

F. D. ATKINSON, Major,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENTS.

No. 292.

Fort William, the 1st December 1860.

Appointments.—Mr. James Gilmore is re-appointed to the Public Works Department as an Over-seeer, and posted to Bengal.

A. G. GOODWYN, Major,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6167.

APPOINTMENTS.—The 28th November 1860.—Baboo Kaleepusono Roy, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of City Moorshedabad, and to exercise the full powers of a Magistrate in the District of Moorshedabad.

The 29th November 1860.—Shooch-hoo to be an Assessor and Deputy Collector, under Act XXXII. of 1860, in the District of Sandoway.

This cancels the appointment of Shooch Yah, notified in the *Gazette* of the 10th October last.

The Officiating Moonsiff of Shalazidpore is vested with the powers of a Deputy Collector, under Section CL, Act X. of 1859, in the District of Rajshahye.

The 1st December 1860.—Biboo Nobin Chunder Paul, Officiating Deputy Magistrate and Deputy Collector of Hazareebagh, is transferred to Pabna, in which District he will exercise the powers of a Covenanted Assistant to a Magistrate, under Regulations XII. of 1797 and IX. of 1807.

LEAVE OF ABSENCE.—The 29th November 1860.—Mr. H. J. Reynolds, Superintendent of Survey, 3rd or Eastern Division, for one month, on Medical Certificate, under Clause 1, Section VI. of the new Revised Medical Rules.

Mr. F. Jones, Assistant to the Superintendent of Survey, 3rd or Eastern Division, for twenty-five days, on Medical Certificate, under Clause 1, Section VI. of the new Revised Medical Rules, in extension of the leave granted to him on the 14th September last.

NOTIFICATION.—The 6th October 1860.—The following Villages are defined Public, under Regulation VI. of 1813, viz:—

Deoria, on the banks of the Ganges, below the Railway Station at Keosser.

Koospo, within about ten mussoes from Digah.

The 2nd November 1860.—Mr. E. Drummond, of the Civil Service, reported his departure from India, on the 21st instant, on the Steam-Ship *Burgal*.

NOTIFICATIONS.—The 26th November 1860.—It is hereby Notified, that Act XX. of 1856 shall have effect

from this date in the Villages noted in the margin, which are situated in the Suburbs of

1. Khocpov.	9. Maiporah.
2. Doyah Bazar.	10. Tattay Bazar.
3. Tach Bazar.	11. Kach Bazar.
4. Kausul Bazar.	12. Anandpore.
5. Mahabubpore.	13. Mid Ching.
6. Gokulpore.	14. Kulmankundoo.
7. Nowsy Bazar.	15. Jurepore.
8. Babupore.	16. Shach Bazar.

Khocpov, in the Bardwan Division, and that the said Villages will, in conformity with Section III. of the Act, be united with the aforesaid Villages for the purpose of carrying out the provisions of that Act.

Under Section IV. of Act XX. of 1856, it is also Notified, that the limits of the said Villages are those defined in the Measurement Papers of the Revenue Surveyor, which are in deposit in the Collector's Office at Hooghly, where they can be inspected by any person wishing to do so.

Under Section X. of the Act it is further Notified, that the Tax to be levied upon the Inhabitants will be an Assessment according to the circumstances and property to be protected of the persons liable to the same.

It is hereby Notified, that Act XX. of 1856 shall have effect from this date in the Villages noted in the margin, which are situated in the Suburbs of Dwarbasingee, in the Burdwan Division, and that the said Villages will, in conformity with Section III. of the Act, be united with the aforesaid Villages for the purpose of carrying out the provisions of that Act.

1. Dwarbasingee.
2. Goomsokbatty.
3. Nobenitapurah.

Under Section IV. of Act XX. of 1856, it is also hereby Notified, that the limits of the above-mentioned Villages will be those defined in the Measurement Papers of the Revenue Surveyor, which are in deposit in the Collector's Office at Hooghly, where they can be inspected by any person wishing to do so.

Under Section X. of the Act it is further Notified, that the Tax to be levied upon the Inhabitants will be an Assessment according to the circumstances and property to be protected of the persons liable to the same.

W. S. SETON-KAER,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 4918.

APPOINTMENTS.—The 30th November 1860.—Bahoo Bissonath Chatterjee, who has been appointed by the Government of India as a Probationary Assistant Overseer in the Public Works Department, and posted to Bengal, is attached to the Berhampore Division.

The 1st December 1860.—Probationary Assistant Overseer Kedernanth Sein is transferred from the Barrackpore Division to the 1st Division of the Grand Trunk Road.

The 3rd December 1860.—Overseer G. H. Mayer is transferred from the Suburban Roads to the Berhampore Division.

Assistant Supervisor J. Markham is transferred from the Nuddea Rivers to the Suburban Roads, Division.

NOTIFICATION.—The 1st December 1860.—Bahoo Hurree Mohun Bose has been appointed to the Lower Subordinate Establishment of the Department Public Works in Bengal, as a Probationary Sub-Overseer, 2nd Class, 3rd Grade, and is posted to the Presidency Division.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. PROVINCES.

MILITARY DEPARTMENT.

No. 919A.

Camp Mullra, the 15th November 1860.

Notification.—Subadar Alexander Swaris, of the Budson Battalion of Military Police, is dismissed from his appointment.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

O. M. GLUBB, *Lieut.,*
Asst. Mily. Secy. to Govt., N. W. P.

PUBLIC WORKS DEPARTMENT.

No. 1093A.

Camp Anoopshuhur, the 6th November 1860.

Notification.—Mr. Matthews is appointed Member of the Road and Ferry Fund Committee of the Ghazeepeer District.

No. 1096A.

Mr. H. B. Goodall is appointed a Member of the Road and Ferry Fund Committee of the Mirzapoor District.

No. 1097A.

Mr. W. W. Clarke, 3rd Class Executive Engineer, having availed himself, on the 22nd inst, of the leave granted to him by General Order No. 221, dated 25th May 1860, was engaged on special duty at Nynec Tal, under the Orders of the Government, from the 28th July 1860, to the 6th October 1860, Mr. Clarke is allowed to be absent on the privilege leave granted to him under the Orders above cited for one month and two days, the unexpired portion thereof.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

A. CUNNINGHAM, *Colonel,*
Secy. to Govt., N. W. P.,
in the Public Works Department.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Captain C. Dumbleton, Executive Engineer, Public Works Dept. Guggur Bridge Works, has obtained leave of absence, on dated 19th November 1860. Medical Certificate, to the 15th November 1861, under the old Regulations, in extension of the leave granted him in *Punjab Gazette* of the 21st March last.

Transfers.—Mr. W. McMahon, Extra Assistant General Department, from Unbala to the Outpost of Fazilka, in dated 19th November 1860. the Sirsa District.

Mr. J. C. Cordery, Assistant Commissioner, from the Outpost of Attock, in dated 19th November 1860. the Rawul Pindia District, to the Ferozepore District.

R. H. DAVIES,
Secy. to Govt., Punjab.

LANORE, 21st NOVEMBER 1860.

No. 419.—The Bunnoo Station Order, dated 3rd November 1860, by Lieutenant-Colonel W. G. Green, C. B., Commanding, directing Ensign L. Gustavinski, Officiating Adjutant, 2nd Regiment Punjab Infantry, to act as Staff Officer, during the absence of Lieutenant C. D. P. Nott, ordered on duty into the District or until further orders, is confirmed.

C. HUTCHINSON, *Major,*
Offg. Secy. to Govt., Punjab,
Military Department.

Opium Notification.

NOTICE is hereby given, that, on Monday the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the provision of 1859-60, subject to the following conditions, *viz.*—

Produce of Behar Agency	... Chests	1,220
Ditto of Benares ditto	... "	560

Total Chests .. 1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium,

upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the title of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bona fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 100 Rupees, specified in the second clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same conditions, any number of lots of the same Agency Opium to the extent of twenty five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Port William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertised for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, viz. two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by Parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be inferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates

should circumstances render it expedient to do so:—

	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Wednesday, 5th Feb. 1861 -	1225	550	1775
Do. Thursday, 7th March " -	1276	550	1826
Do. Wednesday, 10th April " -	1226	550	1776
Do. Wednesday, 5th May " -	1230	550	1780
Do. Monday, 10th June " -	1230	550	1780
Do. Monday, 30th July " -	1230	550	1780
Do. Monday, 5th August " -	1230	550	1780
Do. Monday, 18th September " -	1230	550	1780
Do. Tuesday, 7th October " -	1230	550	1780
Do. Wednesday, 6th Nov. " -	1230	550	1780
Do. Thursday, 5th December " -	1244	550	1794
Total -	13144	6201	19345

19. It is hereby further notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April, May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement, specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government shall not make the requisition for Opium within the

time above-mentioned, the entire quantity of about 21,125* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

Article 6.—“With regard to the trade in Opium, it is agreed between the high contracting parties that, at each of the periodical Sales of that article, there shall be reserved for the French Government, and delivered upon requisition duly made by the Agents of His Most Christian Majesty, or by the persons duly appointed by them, the number of chests so applied for, provided that such supply shall not exceed three hundred chests in each year, and the price for the same shall be determined by the average rate at which Opium shall have been sold at every such periodical Sale, it being understood that if the quantity of Opium

"applied for at any one time shall not be taken on account of the French Government, by the Agents of His Most Christian Majesty, within the usual period of delivery, the quantity so applied for shall nevertheless be considered as so much in reduction of the three hundred chests hereinbefore mentioned. The requisitions for Opium as aforesaid are to be addressed to the Governor General at Calcutta, within thirty days after notice of the intended Sales shall have been published in the Government Gazette."

By Order of the Board of Revenue,
ASHIFF EDEN,
Offg. Junior Secretary.

PORT WILLIAM,
The 10th November 1860.

Opium Notification.

NOTICE is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,743 Chests, viz. —

Behar Opium	1,274
Benares ditto	500

Total Chests .. 1,773

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the Government and Exchange Gazettes, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Jots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,
A. EDEN,
Offg. Junior Secretary.

PORT WILLIAM,
The 1st November 1860.

Nb. 1331.

TENDERS will be received at this Office, until 2 P. M. of Tuesday, the 11th instant, for the transportation of four lakhs of Maunds of Salt from the Pooree Agency to the Government Golahs at Sulkeah.

The Tender must specify the quantity proposed to be brought round, and the rate of payment demanded, including all charges whatever. The Tenderer must also be prepared to furnish unexceptional security.

The Board reserve to themselves the right to reject any Tender without assigning a reason.

Further particulars can be learnt on application at this Office.

By Order of the Board of Revenue,
A. EDEN,
Offg. Junior Secretary.

PORT WILLIAM,
The 4th December 1860.

Notification, No. 25.

SYUD OBERDOOLAH, Uncovenanted Deputy Collector, received charge of the Maldah Treasury on the 25th November 1860.

W. WATERFIELD,
Offg. Acclt., Govt. of Bengal.

PORT WILLIAM;
Bengal Accountant's Office,
The 1th December 1860.

CIRCULAR No. 183

TO THE MAGISTRATE OF ———

SIR,—I HAVE the honor to advise you that an arrangement has been made with the Inspector-General of Jails, by which he will in future conduct the check hitherto exercised by this Office over the details of the Jail Manufacture Accounts, as given in your Annual Statements.

2. It will now no longer be necessary for you to submit to this Office the Periodical Statements noted in the margin. The Jail Profits will be declared solely on the entries in the Treasury Accounts, and it will therefore behoove you to exercise special care in the Returns you forward to the Collector.

3. The Inspector-General will communicate directly with you on the subject of any change he may wish to introduce in the Monthly Manufacture Reports you furnish to him.

I have, &c.,
WILLIAM WATERFIELD,
Offg. Acclt., Govt. of Bengal.

PORT WILLIAM,
Bengal Accountant's Office,
The 30th November 1860.

Notice

Is hereby given that the Cachar Mela, or Annual Fair, will be held at Satehar, in Cachar on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale and readily disposed of.

J. P. SHERRER,
Offg. Superintendent.

ZILLER CACHAR;
Superintendent's Office,
The 16th July 1860.

Monthly Account of Salt in store in the several Agencies and the Saltstack Golahs, on the 30th November 1860, together with 4 per Cent. reserve for Golah wastage.

AGENCY.	Salt in store, the manufacture of years previous to 1864 or 1867-68.	1864 or 1867-68.	1865 or 1868-69.	1866 or 1869-70.	TOTAL QUANTITY IN STORE.			
					Pungah.	Kerkutch.	Aggregate.	
<i>Hidgelah.</i>	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	
Pungah Salt Ghaut, Russelpore	0 0 0	0 0 0	3 22 0	7805 79 0	7805 21 0	0 0 0	7805 21 0	Reserved for wastage and Retail Sales.
Ditto do., Kircanungkur	0 0 0	5618 0 0	8002 35 0	6042 18 0	9042 17 0	0 0 0	9042 17 0	
Ditto do., Kancungkur	3 40 0	0 0 0	0278 30 0	5612 24 0	15157 8 0	0 0 0	15157 8 0	
Ditto do., Kallungkur	0 0 0	0 0 0	2888 8 12	13351 27 0	10349 85 12	0 0 0	10349 85 12	
Ditto do., Pooree Ghaut	0 0 0	0 0 0	2197 0 0	121077 35 0	123871 35 0	0 0 0	123871 35 0	
Total	3 80 0	5618 0 0	28540 16 12	155716 25 0	183808 37 4	0 0 0	183808 37 4	
<i>Tamook.</i>								
Pungah Salt Ghaut, Narsipore	0 0 0	0 0 0	0 0 0	37244 13 15	37244 13 15	0 0 0	37244 13 15	Ditto.
Total	0 0 0	0 0 0	0 0 0	37244 13 15	37244 13 15	0 0 0	37244 13 15	
<i>Chittagong.</i>								
Pungah Salt Ghaut, Baughkally	0 0 0	0 0 0	886 20 0	43178 20 0	44073 0 0	0 0 0	44073 0 0	
Do. do., Budder Ghaut	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Agency	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Do. do., Arron	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Kerkutch Salt, Madras Port	0691 20 0	13137 35 0	143181 20 0	146002 9 0	0 0 0	308023 4 0	308023 4 0	
Total	6091 20 0	13137 35 0	144068 0 0	188778 20 0	44073 0 0	308023 4 0	352304 4 0	
<i>Saltstack.</i>								
Pungah Salt, Cuttack	0 0 0	0 0 0	054 0 0	0 0 0	051 0 0	0 0 0	054 0 0	Reserved for wastage.
Do. do., Balasore	0 0 0	7 0 0	1 0 0	0 0 0	8 0 0	0 0 0	8 0 0	
Do. do., Khordah	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Do. do., Chilka	0 0 0	22 0 0	503 0 0	0 0 0	585 0 0	0 0 0	585 0 0	
Do. do., Narasipore	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Do. do., Pooree Ghaut	0 0 0	14 0 0	261 0 0	0 0 0	265 0 0	0 0 0	265 0 0	
Mixed Pungah	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Kerkutch Salt, Madras Port	812408 0 0	0 0 0	0 0 0	2404 20 0	0 0 0	616612 20 0	616612 20 0	
Do. do., Chilka	136389 20 0	7060 20 0	10834 0 0	0 0 0	0 0 0	151240 0 0	151240 0 0	
Mixed Kerkutch Salt	0 0 0	0 0 0	2000 0 0	0 0 0	0 0 0	2000 0 0	2000 0 0	
Total	948747 20 0	7100 20 0	16203 0 0	2404 20 0	1512 0 0	671952 20 0	973161 20 0	
<i>Arrecan.</i>								
Pungah Salt Ghaut, Khyeek Phyo	0 0 0	0 0 0	70809 0 0	7489 0 0	78398 0 0	0 0 0	78398 0 0	
Total	0 0 0	0 0 0	70809 0 0	7489 0 0	78398 0 0	0 0 0	78398 0 0	
Grand Total	952442 20 0	25865 0 0	252740 0 0	391863 7 16	846136 11 4	1280675 24 0	1028711 35 12	

BOARD OF REVENUE;
Fort William.
The 3rd December 1860.

A. EDEN,
Off. Junior Secretary.

MONTHLY STATEMENT OF TRAFFIC PASSED THROUGH THE CIRCULAR AND EASTERN CANALS, from 1st to 30th November 1860.

Name of Vessels.	Charcoal.	Wood Coal.	Pace Goods, Native Produce.	Pace Goods, Imported Fabrics.	Hides.		Cotton.		Castor Seed.		Castor Oil.		Indigo.		Jaggery.		Jute.		Lime.		Mustard Seed.		Mustard Seed Oil.		
					Number of Boats.	Mandage by Canal Measurement.	Mandage by estimate.	Number of Boats.	Mandage by Canal Measurement.	Mandage by estimate.	Number of Boats.	Mandage by Canal Measurement.	Mandage by estimate.	Number of Boats.	Mandage by Canal Measurement.	Mandage by estimate.	Number of Boats.	Mandage by Canal Measurement.	Mandage by estimate.	Number of Boats.	Mandage by Canal Measurement.	Mandage by estimate.	Number of Boats.	Mandage by Canal Measurement.	Mandage by estimate.
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
	Calcutta.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045
Circular Canal.	Bombay.	12,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045	11,270	1,045										

NAME OF COUNTRY.	SALT.		RICE.		TOBACCO.		LINSEED.		PADDY.		PEAS.		RICE.		WHEAT.		LENTIL.		GRAIN.		SCORDED.		
	Number of Boats.	Mandage by Canal Measurement.	Mandage by estimate.	Number of Boats.	Mandage by Canal Measurement.	Mandage by estimate.	Number of Boats.	Mandage by Canal Measurement.	Mandage by estimate.	Number of Boats.	Mandage by Canal Measurement.	Mandage by estimate.	Number of Boats.	Mandage by Canal Measurement.	Mandage by estimate.	Number of Boats.	Mandage by Canal Measurement.	Mandage by estimate.	Number of Boats.	Mandage by Canal Measurement.	Mandage by estimate.	Total Mandage of Canal Measurement.	Total Mandage of Boats.
Circular Canal.	Bamanghat.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Chilpore.	902	42553	19600	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total's for Circular Canal.	Bamanghat.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Chilpore.	902	42553	19600	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Circular Canal.	Bamanghat.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Chilpore.	902	42553	19600	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total's for Circular Canal.	Bamanghat.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Chilpore.	902	42553	19600	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

J. F. GALIFFE,
Collector and Magistrate of Canada.

Dhappa Toll Collector's Office,
The 1st December 1860.

[2599]

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Sarun, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board, dated 20th September 1860, in the Sarun Collectorate, on Monday, the 17th December 1860, corresponding with the 19th Aghun 1268 F. S. at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
			B. C. D.	Rs. As. P.
1	1859	Esapore, Pergunnah Dungseo ...	377 9 10½	125 3 3
2	2140	Gungajul, Pergunnah Chamer ...	1673 16 2	1501 0 0
3	2405	Purree, Pergunnah Goah ...	229 8 2	138 12 6
4	2979	Company's Garden in Ruttunpoorah, Pergunnah Manjhee ...	16 7 0½	270 0 0

H. ROSE,

Collector of Sarun.

SARUN COLLECTORATE,
The 2nd November 1860. }

Advertisement.

WANTED an English Writer for the Office of the District Superintendent of Baraich. He must have a thorough knowledge of the English language, write a good legible hand, and must have had some experience in an English Office of the nature of the work required.

R. O. H. FORBES, *Lieut.,*
District Supdt. O. P., Baraich.

Wanted.

A TRANSLATOR for the Civil Court of Purneah. He must be able to read and write English and Oordoo with facility, and to translate into either language fluently and idiomatically.

Salary 100 Rupees.

W. MORRIS BEAUFORT,

Offg. Judge.

ZILLAK PURNEAH,
The 1th November 1860. }

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Midnapore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Midnapore Collectorate, on Friday and Saturday, the 14th and 15th December 1860, corresponding with the 2nd and 3rd Pous 1268 Umlee. The purchaser of such Mehals will be subject to the conditions laid down below:—

CONDITIONS OF SALE.

- 1st.—Estates to be sold to the highest bidders above the upset price.
 2nd.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid down at once. When the amount of purchase money exceeds 100 Rupees, a deposit of Rupees 25 per Cent. to be at once made upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one, and the Mehal will be again put up to Sale at the risk of the former purchaser.
 3rd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.
 4th.—The annual Embankment charges of those Mehals which are assessed with such charges will be paid by the purchasers as heretofore paid by Government proportionately with other Zemindars. The executive arrangements for the repairs and maintenance of the Embankments will remain in force.
 5th.—The amount recorded on the subjoined description of the Mehals under the heading of Sudder Jumma represents the amount for which the new Proprietor will be liable on account of the Government Revenue of each Estate.
 6th.—The right of Government to all Minerals to be reserved.

No. of Lot.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		<i>Mehals to be sold on the 14th Dec. 1860 Kedarkoond Estate.</i>				
			Bgs. C. B.	Rs. As. P.	Rs. As. P.	
1	191	Rampoota, 12 annas share Pergunnah Kedarkoond	691 0 12	386 4 7½	1,037 1 7	
2		Rampoota 1 annas share Pergunnah Kedarkoond	256 2 12	141 4 6½	374 15 1½	
3		Phulaspore Pergunnah Kedarkoond	747 0 8	536 1 2½	1,478 15 10	
4		Nookona ditto ditto	117 6 12	104 7 7½	268 11 1½	
5		Chhoochhaura ditto ditto	1,140 2 10	961 12 2½	2,525 14 10	
6		Singapore ditto ditto	720 10 12	524 1 4½	1,408 12 1½	
7		Bhahaneepur ditto ditto	26 15 8	20 8 8½	53 10 4½	
8		Kantachowkie ditto ditto	361 9 8	324 8 6½	861 14 10	
9		Chuck Momeen ditto ditto	426 13 4	353 3 9	921 5 8½	
10		Paharpore ditto ditto	408 1 5	325 10 5	863 10 10½	
11		Shahapore ditto ditto	618 3 14	430 2 6½	1,137 12 10	
12		Chandepore ditto ditto	708 11 1	338 13 1½	962 0 2	
13		Bhagedund ditto ditto	125 14 10	41 10 1½	97 4 4	
14		Bisrengana ditto ditto	192 5 8	158 4 8½	414 5 11	
15		Chock Pursooram do ditto	221 2 12	204 14 4½	549 0 9	
16		Chock Magoorea ditto ditto	138 6 8	110 8 11	286 8 8½	
17		Azmatpore <i>alias</i> Hurreecharpore Pergunnah Kedarkoond	91 9 4	63 11 2	168 13 1	
18		Juklia Pergunnah Kedarkoond	54 4 8	34 8 0	92 0 0	
		<i>Khurrukpore Estate.</i>				
19	192	Chuck Srosmunt Pergunnah Khurrukpore	46 10 0	47 7 4½	126 8 11½	
20		Chuck Bamoon Pergunnah Khurrukpore	76 10 8	77 2 5½	206 11 11	
21		Dakshin Semolia Pergunnah Khurrukpore	606 14 12	443 2 10½	1,187 13 0½	

The farming lease of all these Mehals will expire in 1864-65, 1271 U.
 The rent paid on each Mehal is the amount shown in Column 5.

Number.	Towjee Number.	Names of Mahals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
		<i>Khurrukporo Estate.</i>				
			Bgs. C. B.	Ra. As. P.	Ra. As. P.	
22		Roopnarainpore 8 annas share Pergunnah Khurrukporo	1,184 9 8	509 5 1½	2,703 10 8	
		Roopnarainpore 8 annas share Pergunnah Khurrukporo		509 5 1½		
		...		1,018 10 8		
23		Buhooraput alias Burgai 8 annas share Pergunnah Khurrukporo	1,570 6 4	510 15 7	2,719 5 7½	
		Buhooraput alias Burgai 8 annas share Pergunnah Khurrukporo		510 15 7½		
		...		1,021 15 2½		
24		Bahchattee Pergunnah Khurrukporo	902 4 4	834 12 7½	2,202 4 9½	
25		Nischunta ditto ditto	427 7 8	389 5 2½	1,044 3 8	
26		Shamugger ditto ditto	468 2 0	410 9 2½	1,131 2 0½	
27		Futtee Mohamud Pergunnah Khurrukporo	178 10 8	139 3 7½	374 4 4½	
28		Gopeenathpore 10 annas 8 pie Pergunnah Khurrukporo	499 12 0	340 2 2½	1,379 5 4½	
		Gopeenathpore 5 annas 4 pie Pergunnah Khurrukporo		170 1 1½		
		...		510 3 4½		
29		Chatra Pergunnah Khurrukporo	256 3 0	233 6 10	628 7 6½	
30		Jetthea Pergunnah Khurrukporo	311 10 0	323 15 0½	875 6 9	
31		Radhaballubpoor Pergunnah Khurrukporo	402 7 0	237 2 8½	700 0 6½	
		<i>Mahals to be sold on the 15th December 1860.</i>				
32		Bellagarea Pergunnah Khurrukporo	271 7 4	220 6 11	590 13 1½	
33		Susebad Pergunnah ditto	945 12 4	425 9 6½	1,111 6 9	
34		Chuck Monohur Pergunnah ditto	81 10 0	74 9 8½	209 9 10	
35		Kajla Pergunnah ditto	1,332 18 4	1,120 9 3	3,029 10 8	
36		Moyea Pergunnah ditto	1,182 4 5	966 15 0½	2,616 5 2	
37		Chuck Deoles Pergunnah ditto	77 12 0	75 10 7	214 9 0½	
38		Srockistopore Pergunnah ditto	1,612 1 11	1,147 7 5½	3,067 14 9	
39		Rajgaun Pergunnah ditto	258 17 8	215 0 0½	576 7 5	
40		Neemguriapatna Pergunnah ditto	141 8 12	53 15 8	146 15 1½	
41		Paiknugoree Pergunnah ditto	434 9 0	411 7 2½	1,192 10 7½	
42		Chukanooram Pergunnah ditto	43 12 8	42 5 8½	112 15 3	
43		Sarboosobee Pergunnah ditto	269 8 12	175 5 4½	481 8 11	
44		Radhakissore Pergunnah ditto	387 0 8	371 10 6½	999 1 5	
45		Chuck Mukrampore Perg. ditto	1,067 17 0	1,603 1 5½	4,290 14 7	
46		Seersee Pergunnah ditto	237 0 12	115 14 11½	393 2 7	
47		Teghnree Pergunnah ditto	107 8 8	92 1 5½	248 9 3	
48		Jinsur Pergunnah ditto	683 10 12	516 1 1	1,345 4 10½	
49		Kaddurppoor Pergunnah ditto	1,021 1 12	494 9 7	1,331 0 2	
50		Doalegoah Pergunnah ditto	1,602 13 0	1,364 9 8	3,619 3 8	
51		Buradeeha Pergunnah ditto	1,795 15 4	1,294 8 8½	3,612 15 10	
52		Popurara Pergunnah ditto	1,565 5 0	883 10 4½	2,318 2 4½	
53		Nyabupan Pergunnah ditto	712 2 12	366 9 7½	987 1 7	
54		Jharee Pergunnah ditto	989 14 4	682 9 4½	1,852 15 0	
55		Dhenka Bykuntopore Pergh. ditto	77 5 0	62 6 0	216 9 11½	
56		Juphulee Pergunnah ditto	111 6 4	131 4 4	354 0 10½	
57		Juphulla Pergunnah ditto	928 18 4	873 11 4½	2,339 14 4½	
58		Inela Pergunnah ditto	1,144 10 8	1,330 14 2½	3,101 14 9	
59		Kowsowla Pergunnah ditto	548 17 12	316 7 7½	818 13 1½	
60		Sanjoal Pergunnah ditto	1,352 5 8	753 12 10½	2,088 13 5	
61		Gumjarampore Pergunnah ditto	1,372 6 2	1,030 3 7	2,760 2 3	
62		Khatdanga Pergunnah ditto	1,931 19 0	1,560 13 5½	4,179 11 3	
63		Kasmallee Pergunnah ditto	93 10 12	56 9 1	160 2 0½	
64		Boolbeol Chattee Pergunnah ditto	186 1 4	35 2 9½	93 12 9	
65		Pouh Deolee Pergunnah ditto	780 10 4	750 13 9½	2,024 4 7	

ABSTRACT STATEMENT of the Unconvenanted Service Family Pension Fund of the 4th Quarter of the Official Year 1859-60, compared with the corresponding Quarter of the Year 1858-59.

	In the 4th Quarter ending 30th April 1860.	In the 4th Quarter ending 30th April 1859.
Balance at Credit of the Fund in the Government Books at the beginning of the 4th Quarter of each year, Company's Rupees	14,00,721 1 10	13,84,240 11 1
Receipts and Credits in the 4th Quarter of each year, Company's Rupees	40,198 9 1	48,500 9 5
Amount recovered from the Government of India, being Pensions with Interest at 4 per Cent paid to Widows and Orphans who became Incumbents of the Fund in consequence of the late Mutinies, Company's Rupees	8,324 2 7	15,909 3 11
Total Company's Rupees	15,45,211 13 6	14,28,650 8 5
Deduct.		
Pensions paid in the Quarter under review, Company's Rupees	33,765 10 0	32,610 9 6
Fixed Office Establishment and Contingencies, &c., Company's Rupees	2,671 7 3	4,031 4 0
Interest on Reserve Fund passed to qualified Subscribers to share therein, Company's Rupees	2,630 3 6	6,537 12 0
Total Company's Rupees	36,067 4 9	43,170 13 6
Net Balance on the 30th April of each Quarter under review in the Government Books, exclusive of Interest, Company's Rupees	15,00,174 8 9	13,85,470 10 11
MONTHLY RECEIPTS AND DISBURSEMENTS.		
Subscriptions, Company's Rupees	17,101 5 1	16,285 5 7
Deduct — Pensions to Incumbents, Office Establishment and Estimated Contingencies, and Proceeds of Surplus divided among Members of five years' standing, at 15 per Cent in the Widows' Fund, and 15 per Cent in the Children's Fund, Company's Rupees	13,288 4 8	14,225 7 1
Net Monthly Income, exclusive of Interest upon Capital, Company's Rupees	3,813 0 5	2,059 14 6

	Number of Subscribers	Nominees in the Widows' Fund.	Nominees in the Children's Fund.
In 1858-59 ..	643	500	678
" 1859-60 ...	*668	531	892

* The number of actual Subscribers on the above date 617, viz. 275 for Wives only, for Children and Wives 258, and 80 for Children only.

R. A. FINK,
E. W. HOLLINGBERRY, } Auditors, U. S. F. P. Fund.

GEO. W. KELLNER,
Accountant and Collector.

B. C. TULLOH,
Secretary.

FUND OFFICE,
The 17th November 1860. }

Uncovenanted Service Family Pension Fund.

THE Twenty-third Annual General Meeting of Subscribers to the above Institution will be held in the Town Hall, on Saturday, the 26th January 1861, at 9 A. M., to receive the Report of the Directors, and to consider such matters as may then be submitted.

By Order of the Directors,

R. C. TULLOH,
Secretary.

UNCOVENANTED SERVICE FAMILY
PENSION FUND OFFICE,
The 1st December 1860.

Sheriff's Sale; Calcutta, 1st December 1860.

NOTICE is hereby given, that on Thursday, the thirteenth day of December instant, precisely at the hour of 12 o'clock at noon, the Sheriff of Calcutta will put up to Public Sale, at the Lower Verandah of the Court House, near the Entrance into the Sheriff's Office, by Virtue of a Writ of *Fieri Facias* in his hands against the Effects of Omesh Chunder Ghose,

The Right, Title, and Interest of the said Omesh Chunder Ghose, of, in, and to the following landed property, *viz.* :—

1. A Golubatty, with a Tank and land, with several Trees thereon, containing by estimation five biggahs, more or less, situate at Sakareedoh, in Pergunnah Arsa and in the Zillah of Hooghly.
2. Also a Garden, with a piece of land, containing by estimation one biggah and six cottahs, more or less, situate at the same place.
3. Also a Garden, with a piece of land, containing by estimation five biggahs and thirteen cottahs, more or less, situate at Bchipore, in Pergunnah Muttogra and in the Zillah of Hooghly.
4. Also an upper-roomed brick built Dwelling-house, and a Tank with a piece of land thereunto belonging, containing by estimation one biggah and twelve cottahs, more or less, situate at Sakareedam, in Pergunnah Arsa and Zillah aforesaid.
5. Also a Garden and a Tank, called Coloopookurnee, with a piece of land, containing by estimation one biggah and ten cottahs, more or less, situate at Baniara Bagree, in Pergunnah Boro, and Zillah aforesaid.
6. Also a Garden and a Tank, with a piece of land thereunto belonging, containing by estimation eleven biggahs, more or less, situate at Baniarraha, in Pergunnah Boro and Zillah aforesaid.
7. Also a Garden, with a piece of land thereunto belonging, containing by estimation three biggahs and ten cottahs, more or less, situate at the same place.
8. And also eight-annas part or share of and in a Tank called Talipookur, together with several Palm Trees thereon, with a piece of land thereunto belonging, containing by estimation six biggahs, more or less, situate at the same place.

The Conditions of Sale and further particulars may be had by applying at the Sheriff's Office.

C. H. BROWN,
Sheriff.

Notice.

THE Congregation hitherto meeting for Divine Worship in St. James' School-Room are informed that, on and after Sunday the 18th instant (until the erection of the new Church), Divine Services will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6; and on Wednesday evening at 7 o'clock.

P. J. JARBO.

7-2, CHOWRINGHEE,
7th November 1860.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Wil- } On Saturday, the 9th
liam Howenden Thacker, } day of October last, it was
an Insolvent. } ordered that Saturday,
the 1st day of December next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day the said Insolvent shall be discharged personally, as well as to his after-acquired property, from all liability for debts, claims, and demands of all the Creditors following, whose names are inserted in the Schedule of the said Insolvent, that is to say, Messrs. Cartner, Newson and Co., Messrs. D. Wilson and Co., Messrs. W. Blowne and Co., Messrs. Spence and Co., Messrs. Bathgate and Co., John Parry, Esq., W. R. Luckroft, Esq., Ramchand Dey, Messrs. Paxton and Co., Naram Sing, Messrs. Charles Nephew and Co., Messrs. Ranken and Co., Messrs. Beale and Co., Messrs. Watts and Co., Messrs. Clarke and Co., Messrs. Cuthbertson and Harper, Messrs. Cook and Co., Messrs. Payne and Co., Messrs. T. Smith and Co., Messrs. Thacker, Spink and Co., W. Thacker, Esq., W. Spink, Esq., — Grant, Esq., M. Bondet, Messrs. Mackenzie, Lyall and Co., W. Bell, Esq., C. S. Hogg, Esq., Administrator to the Estate of W. H. Billings, deceased, Messrs. Francis and Co., and Nobnecoomar Mullick.

Pittar and Payne, Attorneys.

Chief Clerk's Office, 23rd November 1860.

In the matter of John } On Saturday, the
Baillie Nelson, an In } 9th day of October
solvent. } last, it was ordered that
Saturday, the 5th day of January next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property, from all liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his Petition for relief.

Robertson, Attorney.

Chief Clerk's Office, the 27th November 1860.

In the matter of Henry } Notice, that the peti-
Diendonne Rodrigues, } tion of the said Insol-
of Coiroo Mehter's Lane } vent, seeking the bene-
in Calcutta, an Asses- } fit of the Act XI. Vic-
tant in the Calcutta } Cap. XXI., was filed in
Board of Revenue, an } the Office of the Chief
Insolvent. } Clerk on the 3rd day of
December instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Anley and Sims, Attorneys.

In the matter of Henry Diendonue Rodrigues, of Coiroo Mehter's Lane in Calcutta, an Assistant in the Calcutta Board of Revenue, an Insolvent. On Monday, the 8th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

Anley and Sims, Attorneys.

In the matter of Henry Diendonue Rodrigues, of Coiroo Mehter's Lane in Calcutta, an Assistant in the Calcutta Board of Revenue, an Insolvent. Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 11th day of December instant, at the hour of 10 o'clock in the forenoon.

"Any Creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid."

Anley and Sims, Attorneys.

In the matter of Govind Chunder Chatterjee, an Insolvent. On Saturday, the 1st day of December instant, it was ordered that the petition of the said Insolvent seeking the benefit of the Act XI. Vic. Cap. XXI., be dismissed.

Swinhoe and Beeby, Attorneys.

In the matter of Kullee muddeen Khansamah, an Insolvent. On Saturday, the 1st day of December instant, by an order of this Court, the said Insolvent was adjudged entitled to his personal discharge, under the Act XI. Vic. Cap. XXI., as to all persons named in his Schedule as Creditors or claiming to be Creditors respectively.

Downing, Attorney.

In the matter of John William Duff, an Insolvent. On Saturday, the 1st day of December instant, it was ordered that the hearing of these

In the matter of Sumbroochunder Chuckerbutty, an Insolvent. several matters do stand adjourned until Saturday, the 12th day of January next, and that

In the matter of Hemchunder Chowdry, an Insolvent. the order made in these matters for the *ad interim* protection of the said Insolvents from arrest be enlarged to the said 12th day of January next, and that the said Insolvents do then respectively attend to be examined by the said Court.

Dow and Buckland, Attorneys.

Pittar and Payne, Attorneys.

Piddington, Attorney.

Chief Clerk's Office, the 4th December 1860.

Calcutta Trades' Association.

Mr. T. W. PAYNE has been appointed Secretary of the Trades' Association from this date.

TRADES' ROOM,
The 30th November 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,

Magistrate.

COPIES OF THE

Report of the Indigo Commission.

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the Calcutta Gazette, Bengal Office, at 8 Rupees per copy.

Lost during the Mutinies,

THE following Government 4 per Cent. Promissory Notes:—

No.	4836 of 1835-36 for	Rs. 2,000
"	8436 of 18674 of 1835-36	" 1,000
"	2444 of 7439 of 1812-13	" 1,000
"	10310 of 1812-13	" 500
"	39238 of 1854-55	" 4,000

J. C. PAREY,

Manager.

DELHI BANK CORPORATION LIMITED,
The 21st November 1860.

Half Note Missing.

THE Left Hand portion of Bank of Bengal Note, No. 09980F, dated 17th November 1857, for Rupees 100, payment of which has been stopped at the Bank.

THACKER, SPINK & Co.

Lost or Stolen,

THE Right Hand Half of a Bank of Bengal Note, No. 09072B, for Company's Rupees 25.

H. MORSE,

Inspector of Howrah Police.

Lost,

THE Left Halves of the Bank of Bengal Notes, Nos. 35785 and 35870, for Rupees 25 each, and No. 41694, for Rupees 20, the payment of which has been stopped at the Bank.

**NOTICE issued by the POST-MASTER
GENERAL of BENGAL.**

No. 6505.

THE Public are informed that an Experimental Post Office will be opened on the 1st proximo, at Rampore Hāt, on the Railway Line between Cynthea and Rajmahal.

C. K. DOVE,

Post-Master General of Bengal.

CALCUTTA,
The 28th November 1860. }

**NOTICES issued by the
POST-MASTER of CALCUTTA.**

No. 2077.

The 21th November 1860.—The Overland Mail per Steamer *Malta* will be closed on Saturday, the 8th proximo, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

	Weight.	Via	Marseilles.	Via	Southampton.
Postage.	Under ½ ounce	Rs.	0	0	0
	" 1 "	"	0	8	0
	" 2 "	"	0	14	0
	" 3 "	"	1	0	0
	" 4 "	"	2	0	0
					Rs. 0 4 0
					" 8 0
					" 1 0 0

No. 3756.

The 4th December 1860.—There will be no After-Packet on this occasion, owing to the Mail Steamer *Malta* proceeding to Sea, on the morning of the 10th instant, without anchoring at Kedgree.

It is hereby notified that, unless marked for particular Ships, all Letters received at the General Post Office between Monday, the 26th November 1860, and Sunday, the 2nd December 1860, both dates inclusive, were despatched by the under-mentioned Vessels, which sailed from Calcutta on dates specified:—

Letters received on dates from and to.	By what Ship despatched.	Bound to	REMARKS.
26th to 28th Nov. 1860	Ship <i>Magaram</i>	Mauritius	Left Town on the 29th November 1860.
26th to 2nd Dec. "	Steamer <i>Burmah</i>	Akyab, Rangoon, and Meulmein	Left Town on the 3rd December "

The 1th December 1860.



APPENDIX TO
The Calcutta Gazette.

WEDNESDAY, DECEMBER 5, 1860.

LAND SALE NOTICE.

NOTICE is hereby given, under Section VI., Art. XL. of 1859, that the under-mentioned Estates, in Zillah Sylhet, will be put up to Public and unreserved Sale, at the Collector's Office of that District, on the 21th day of December 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of September 1860.—

Class I.—Permanently-settled Estates.

No. 7979.—Talook Roy Gourharry Sing, Pergunnah Chyton Nuggor; recorded proprietor, Roy Radha Gobind Sing; sudder jumma, rupees 511-5-1.

No. 27501.—Talook Adam Rezah, Zemindar, Pergunnah Joar Baneah Chong; recorded proprietors, Sherk Latoo and others; sudder jumma, rupees 653-15-2.

No. 27504.—Talook Assudeo Rezah, Zemindar, Pergunnah Joar Baneah Chong; recorded proprietor, Krishna Churn Das; sudder jumma, rupees 712-3-0.

No. 40981.—Talook Chyton Chand, Pergunnah Chyton Nuggor; recorded proprietor, Roy Radha Gobind Sing; sudder jumma, rupees 902-10-3.

No. 51721.—Talook Syud Mahomed Nazeer, Hissah Syud Mahomed Batser, Pergunnah Turrup; recorded proprietors, Nobe Kisto Mojoomdar and others; sudder jumma, rupees 3,164-5-4.

No. 54727.—Talook Syud Amud Ally, Hissah Syud Modon Rezah, Pergunnah Turrup; recorded proprietors, Rambullab Deb and others; sudder jumma, rupees 2,781-3-2.

No. 54729.—Talook Syud Amud Ally, Hissah Syud Kaem Rezah, Pergunnah Turrup; recorded proprietors, Joy Gobind Roy and others; sudder jumma, rupees 1,966-14-11.

No. 54732.—Talook Syud Amud Ally, Hissah Syud Kolim Rezah, Pergunnah Turrup; recorded proprietors, Joy Gobind Roy and others; sudder jumma, rupees 718-12-10.

SYLHET COLLECTORSHIP,

The 24th November 1860.

}

G. G. BALFOUR,

Collector.



The Calcutta Gazette.

SATURDAY, DECEMBER 8, 1860.

HOME DEPARTMENT.

No. 2360.

Fort William, the 7th December 1860.,
Ecclesiastical.

ORDERS BY THE RIGHT HON'BLE THE SECRETARY OF
STATE, DATED THE 31st OCTOBER 1860.

Notification—The Reverend W. B. Wright,
Residency Chaplain of Malacca, has been granted
an extension of leave for six months, on Medical
Certificate.

W. GREY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5007.

Fort William, the 5th December 1860.

The Hon'ble the President in Council is pleased
to recognize the appointment of Mr. D. T. Halli
as Vice-Consul for Greece, at Calcutta.

No. 5008.

The 7th December 1860.

The under-mentioned Officers of the Hyderabad
Commission have passed an examination in the
Second or higher Standard :—

Captain J. Stubbs, Assistant Commissioner, and
Personal Assistant to the Commissioner, Hydera-
bad Assigned Districts.

Lieutenant S. Temple, Assis- tant Commissioner	...	Dharaseo Dis- trict.
Mr. C. Hordern, Acting Assis- tant Commissioner	...	

No. 5009.

With reference to General Order No. 501,
dated 8th February last, it is notified that Mr.
G. Campbell, Judicial Commissioner of Oudh,
obtained ten days' leave of absence to reach the
port of embarkation, and nineteen days to rejoin
his appointment on his return from Europe.

No. 5010.

Captain H. Phillpotts, Assistant Agent, Gover-
nor General, for the States of Rajpootann, has
obtained eight weeks' preparatory leave to proceed
to Bombay, from the 1st instant.

No. 5011.

Lieutenant J. G. Campbell, Adjutant of the
Muir Regiment, has obtained a further extension
of leave, on Medical Certificate, from the 31st
October 1860 to the 10th January 1861, inclu-
sive.

No. 5012.

Captain C. Elliot, C. B., Deputy Commissioner
of Raepore, has obtained eight weeks' leave, to ena-
ble him to proceed to Kamptee, for the purpose of
appearing before a Medical Committee, with a view
to applying for leave to Europe, on Medical Certi-
ficate.

Captain Elliot left Raepore on the 10th ultimo,
making over charge of the District to Lieutenant
C. B. Lucie Smith, Assistant Commissioner.

No. 5013.

Captain W. M. Ryan, Magistrate of Moulmein,
has obtained privilege leave of absence for two
months, from the 1st instant.

No. 5914.

A Commission of the Peace was issued from the Supreme Court of Bengal on the 19th November, directed to the under-mentioned Officers serving in the Punjab and its Dependencies:—

Dennis Fitzpatrick, Esquire.
Lord Frederick Hay.
James Broadwood Lyall, Esquire.
Sir Alexander Hutchinson Lawrence, Baronet.

Richard Thomas Burney,
David Graham Baskley,
George Robert Elsmie,
John Beames,
Charles William Paxton Watts,
Edward Fairlie,
Henry Edward Perkins,

Esquires.

Captains { Thomas Charles Darnell.
Henry Arthur Dwyer.
Henry Prevost Babbage.
Andrew Alcorn Munro.

Lieutenants {

Marmaduke Ramsay.
Edward Hanson Paske.
Frederick Macdonald Birch.
Anthony Stewart.
George Gordon Young.
Leopold John Herbert Grey.
Charles Vernon Jenkins.
William Garrow Waterfield.
Robert Groves Sandeman.
William Hamilton.
Francis Thomas Forster.
James Robert George Graham Shortt.
Percy William Powlett.
James Wilham Hope Johnstone.
Robert Horace Hudleston.

James Ruthven Elphinstone Gouldsbury,
Frederick Englehart Moore,
Cecil Barton,
Alexander John Stewart Donald,

Esquires.

No. 5915.

Lieutenant H. Fisher, Assistant Commissioner of Hurdni, has obtained two months' leave of absence on Medical Certificate, from the 26th June last, in lieu of the thirty days' privilege leave, notified in General Order dated 17th July last, No. 2755, which is hereby cancelled.

No. 5916.

Lieutenant Tweedie, District Superintendent of Oudh Military Police, has obtained two months' privilege leave, under Section XII. of the amended Absentee Rules.

No. 5917.

Lieutenant F. N. M. Maynard, 21st Regiment Native Infantry, is re-appointed to be an Assistant Superintendent of Police in Oudh, with effect from the 18th September last. The General Order of that date, No. 4220, is accordingly cancelled in so far as it relates to Lieutenant Maynard.

W. GREY,

Offg. Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 143.

Fort William, the 7th December 1860.

Notification.—In continuation of Notification, No. 15, dated the 9th March last, the following Statement of Cash Balances, as reported up to this date, in the Government Treasuries in India, at the close of the 4th Quarter of the Official Year 1859-60, and of the 1st and 2nd Quarters of the Current Official Year 1860-61, is published for general information:—

Date.	Amount of Balance.
On 30th April 1860 ... Co.'s Rs.	16,66,37,229
" 31st July " ... "	16,20,21,308
" 31st October " ... "	12,35,60,978

By Order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 6th December 1860.

No. 1186 of 1860.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence, on Sick Certificate:—

Lieutenant William George Hygrave Tyler, of the 42nd Regiment Native Infantry, 2nd Class Deputy Commissioner, Chunderee ... For fifteen months, under the new Regulations.

Lieutenant John Biddulph, of the 5th European Light Cavalry ... For eighteen months, under the new Regulations.

Assistant Surgeon Michael Seanlan, of the Medical Department ... For one year, under the new Regulations.

Fort William, the 7th December 1860.

No. 1187 of 1860.—The under-mentioned Warrant Officer is permitted to proceed to Europe, on Furlough on private affairs:—

Conductor Thomas Harry Macleod Marchant, of the Ordnance Commissariat Department ... For fifteen months, under the new Regulations.

No. 1188 of 1860.—Mr. Edward Charles Byall is promoted from 1st Class to Senior Sub-Assistant Great Trigonometrical Survey of India, from 1st December 1860,

No. 1189 of 1860.—In conformity with Government General Order No. 144 of 1852, the following Statement of Deposits made in the General Treasury, during the month of November 1860, on account of the Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers, and Soldiers of the Indian Military Forces of Her Majesty, is published for general information. And it is hereby notified, that claims to the Estates in question, which shall not be preferred to the Sub-Treasurer by Executors and Administrators before the conclusion of twelve months after the date of decease, cannot be attended to in this Country, as the money, after that period, will be remitted to and made payable by the Secretary of State for India :—

Statement of Deposits made at the General Treasury of Fort William, on account of Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers, and Soldiers of Her Majesty's Indian Military Service, in the month of November 1860.

Date of Deposit	On whose Account	Rank.	Corps.	General Number.	Date of Decese.	Testate or Intestate.	Amount of Monies received from the adjustment of Estates.	Amount of Unclaimed Amount due to Estates.	How Disposed of.			Remarks.	
									Amount paid in India.	Amount retained in India.	Amount retained for payment in England.		
COMMISSIONED AND WARRANT OFFICERS.													
1st	Elijah David Page	Unattached Lieutenant.	Gwalior Camel Corps	...	9th June 1860.	Unknown	880 0 0	...	...	...	...	...	...
"	Edwin Wiggins	Captain and Brevet Lieutenant Colonel	52nd Regiment N. I.	...	27th June 1857.	Ditto	16 3 0	...	...	...	...	...	...
"	Christopher Simson Maling	Brevet Colonel and Conductor	18th Regiment N. I.	...	16th March 1860.	Intestate	855 15 11	...	...	...	...	...	...
2nd	T. Stevenson	...	...	...	16th June 1860.	Unknown	591 2 3	...	...	...	...	...	...
"	Alexander Baker	Officiating Sub-Conductor	...	...	23th April 1860.	Testate	427 2 0	...	...	...	...	...	...
2nd	Bram Martin Loveloy	Captain	16th N. I.	...	16th Ditto	Intestate	2397 3 3	...	...	...	...	...	...
"	Augustus Hay Alexander	Lieutenant	8th N. I.	...	6th June 1857.	Ditto	585 0 0	...	...	...	...	...	...
5th	George Fendal D'Oyley	Captain	67th Regiment N. I.	...	16th September 1856.	Ditto	332 7 0	...	...	...	...	...	...
"	Alexander William Murray	Lieutenant	42nd Light Infantry attached to the 16th Corps	...	14th September 1857.	Ditto	65 14 10	...	...	...	...	...	...
"	Charles James Salmond	Captain	7th Light Cavalry	...	8th December 1857.	Intestate	430 12 0	...	...	...	...	...	...
"	John James Fortington	Ditto	2nd Euro. Bengal Fusiliers	...	10th May 1860.	Intestate	110 13 2	...	...	...	...	...	...
"	John Alexander Kead	Assistant Apothecary	Her Majesty's 89th Regiment	...	24th July 1860.	Ditto	98 0 0	...	...	...	...	...	...
"	J. P. Cassart	Captain	34th Regiment Madras N. I.	...	10th April 1860.	Ditto	630 0 0	...	...	...	...	...	...
6th	T. Stevenson	Conductor	Quadrant Commissioned Department attached to Allahabad Magazine	...	16th June 1860.	Unknown	142 13 11	...	...	...	...	...	...
10th	W. L. Ryce	Captain	42nd Regiment N. I.	...	30th August 1860.	Intestate	1691 4 0	...	...	...	...	...	...
20th	Thomas Harvey Hunter	Lieutenant	Barad Establishment	...	7th April 1860.	Intestate	672 5 4	...	...	...	...	...	...

Widow and Children in India.

Will in favor of Mrs. Caroline Skinner and Alexander Henry Skinner, Langport, in Somersetshire.

Next of kin not known.

16th November 1860. Remitted by Bill on Fort St. George.

Next of kin, Brother, Matthew D. Hunter, Antioch, Calcutta, Berwickshire, Scotland.

Date of Deposit.	On whose Account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing of Estate, from the adjustment of Claims to Estate.	Total Principal Amount Deposited.	How Disposed of.			Remarks.	
									Amount paid in India.	In Co.'s Rs Sterling.	Amount remitted for payment in England.		
COMMISSIONED AND WARRANT OFFICERS.—(Continued.)													
20th	Robert Campbell Barclay	Captain and Brevet Major.	{ 48th N. I., doing duty } { with 2 nd Regiment }	...	2nd September 1859.	Intestate	1122 2 0	1122 2 9	...	...	...	Widow and Children in India.
"	Augusta, Her Alexander	Lieutenant	48th N. I.	...	6th June 1857.	Ditto	0 12 0	0 12 0	...	...	...
20th	George Robert Miller	Sub-commissioner	Department Public Works	...	19th August 1857.	Ditto	832 15 6	832 15 6	...	...	...
"	Patrick Shaker	Comptroller	Ordnance Department	...	24th August 1859.	Testate	458 5 0	458 5 0	...	...	...
"	Edwin Joseph Travers	Lieutenant	32nd N. I., doing duty with 1st Punjab Infantry	...	2nd August 1857.	Will	1363 5 4	1363 5 4	...	...	...
"	Martin Brydon Lamb	Assistant Surgeon M. D.	Civil, Deyrah Division	...	21st June 1860.	Unknown	89 13 6	89 13 6	...	...	...	Next of kin, David Lamb, Esq., address, The Lodge, Brixton, Kent.
"	Frederick Hoffmeyer	Apothecary	Bengal Artillery	...	9th Ditto	Testate	3343 4 8	2343 4 8	...	...	...	Next of kin, Father, H. Handyside, Writer to the Signet, 58, Frederick Street, Edinburgh.
"	Charles Handyside	Lieutenant	5th Bt. Euro. Infantry	...	2nd September 1860.	Intestate	761 13 1	761 13 1	...	...	...
"	Robert James Grant	Ditto	22nd N. I., doing duty with 1st 8th Infantry.	...	21st March 1859.	Ditto	45 0 0	45 0 0	...	...	...
NON-COMMISSIONED OFFICERS AND SOLDIERS.													
20th	Francis Maroney	Private	5th Bengal Euro. Regt.	...	28th July 1860.	Intestate	58 6 2	58 6 2	...	...	...	Next of kin, Patrick Maroney, Knockbrook, County Clare, Ireland.
"	Thomas Merritt	Sergeant	2nd Euro. Lt. Cavalry	...	22nd August 1860.	Ditto	181 6 11	181 6 11	...	...	...	Next of kin, Father, Matthew Merchant, Walcot, Bath, Somerset.
"	Charles Addis	Corporal	2nd Bt. Euro. Lt. Cavalry	...	20th Ditto	Ditto	93 10 1	93 10 1	...	...	...	Next of kin, Father, Thomas Addis, 18, York Square, Cheltenham, Gloucester.
"	William Brown	Private	24th Regt. Bt. Euro. Infy.	...	15th September 1860.	Will	35 4 0	35 4 0	...	...	...	Next of kin, Sister, Clara Brown, No. 4, Park Cottages, Longborough Road, Braxton, Surrey. Will in her favor.
2nd	Alexander Arnot	Ditto	1st Euro. Bt. Lt. Cavalry	...	26th June 1860.	Unknown	1 14 0	1 14 0	...	...	...	Brother, Allan Arnot, Edinburgh.
"	Thomas Richmond	Gunner	2nd Tp. 2nd Bde. Horse Artillery	...	6th April 1860.	Intestate	14 14 4	14 14 4	...	...	...	Next of kin not known.
"	William Brown	Ditto	Ditto	...	12th April 1860.	Ditto	17 4 2	17 4 2	...	...	...	Next of kin, Mother, Mary Gowan, No. 34, Meade Street, Dublin.
"	Patrick Kelly	Bombardier	Eura. Invalid Battalion	...	12th August 1860.	Will	228 15 6	228 15 6	...	...	...	Next of kin, Sister, Ellen Wilson, St. Cathbert, Edinburgh.
"	Robert Donald	Private	2nd Euro. Bt. Fusiliers	...	11th Ditto	Intestate	27 6 10	27 6 10	...	...	...	Next of kin not known.
"	Thomas McGowan	Ditto	Ditto	...	19th Ditto	Ditto	27 0 7	27 0 7	...	...	...	Next of kin, Father, William Bailey, Birmingham, Warwick.
"	Alexander Ford	Ditto	Ditto	...	17th September 1860.	Ditto	31 13 2	31 13 2	...	...	...	Next of kin not known.
"	Thomas Adams	Ditto	5th European Regiment	...	1st April 1859.	Ditto	34 0 7	34 0 7	...	...	...	Next of kin, Father, Mr. Edward Cox, Wheatley near, Oxford.
"	Edward Bailey	Ditto	Ditto	...	11th July 1859.	Ditto	25 6 8	25 6 8	...	...	...
"	John Whitaker	Ditto	Ditto	...	5th April 1859.	Ditto	29 12 4	29 12 4	...	...	...
"	John Bryson	Ditto	Ditto	...	22nd September 1860.	Ditto	20 5 5	20 5 5	...	...	...
"	George Cox	Drummer	Ditto	...	3rd July 1860.	Ditto	54 3 2	54 3 2	...	...	...

George Smith	Corporal	2nd Light Cavalry	805	15th August 1860,	Will	174	4	7	174	4	7	174	4	7	Legatee, No. 184, Private R. Giblin, of the 2nd Light Cavalry. 16th November 1860. Remitted by Bill on Motus.
Richard Allen	Gunner	Her Majesty's Bl. Arty.	11401	18th June 1860,	Intestate	34	0	7	34	0	7	34	0	7	Next of kin not known.
Joseph Noble	Private	1st Bengal Fusiliers	3020	19th April 1859,	Ditto	10	11	3	10	11	3	10	11	3	Next of kin, Father, Edwin Leach, No. 4, of No. 5 Court, Lower Brearley Street, Birmingham.
William Davenport	Gunner	2nd Co. 4th Bl. Arty.	10363	9th July 1860,	Ditto	25	0	3	25	0	3	25	0	3	Next of kin, Father, William Hall, Glasgow Road, Belfast.
James Bell	Ditto	4th Troop 1st Brigade Horse Artillery	11156	27th May 1860	Ditto	33	15	4	33	15	4	33	15	4	Next of kin, Children, James Dwyer and Jeremy William Dwyer. 16th November 1860. Remitted by Bill on Motus for payment to Widow and Legatee.
James Dwyer	Sergeant	2nd Troop 2nd Brigade Horse Artillery	4221	19th July 1860,	Ditto	63	14	4	63	14	4	63	14	4	16th November 1860. Remitted by Bill on Motus for payment to Widow and Legatee.
Denis Leonard	Private	2nd Euro. Light Cav.	735	13th September 1862,	Will	16	13	8	16	13	8	16	13	8	16th November 1860. Remitted by Bill on Motus for payment to Widow and Legatee.
George Henry Steele	Lance Corporal	Department Public Works	3720	21st August 1860,	Intestate	79	5	9	79	5	9	79	5	9	16th November 1860. Remitted by Bill on Motus for payment to Widow and Legatee.
Thomas Franks	Private	1st Euro. Bl. Fusiliers	3251	16th June 1860	Ditto	11	0	9	11	0	9	11	0	9	Next of kin not known.
Charles Ralph	Ditto	2nd Euro. L. Cav.	897	24th August 1860,	Ditto	36	2	11	36	2	11	36	2	11	Next of kin, Sister, Emma Ralph, care of Wm. Wall, Warton Lane, Isleworth, Middlesex, England.
Edward Graham	Ditto	Ditto	933	Ditto	Ditto	28	4	0	28	4	0	28	4	0	Widow, Mary Graham, Bandon, Cork.
Charles Jones	Gunner	2nd Co. 6th Bn. Arty.	11397	20th June 1860,	Ditto	19	4	5	19	4	5	19	4	5	Next of kin, Mother, Margaret Jones, Town and County Aberdeen, Scotland.
John Doyle	Private	2nd Euro. Bl. Fusiliers	1720	9th October 1860,	Testate	191	2	10	184	2	10	184	2	10	Will in favor of his Father, Henry Doyle, of the City of Dublin.
Robert Wilson	Sergeant	Sappers and Miners, attached to the Department Public Works	—	2nd September 1860	Intestate	255	4	3	255	4	3	255	4	3	Next of kin not known.
Henry Donovan	Private	2nd Euro. Light Cavalry	694	30th Aug. 1860,	Ditto	44	14	5	44	14	5	44	14	5	Widow and Children in India.
Edward Morton	Sergeant	Staff	—	7th September 1860,	Ditto	159	5	9	159	5	9	159	5	9	16th November 1860. Transferred to Military Department.
	Laboratory Sergeant Agent Magazines	Bengal Artillery	—	2nd June 1860,	Ditto	51	8	0	51	8	0	51	8	0	23rd November 1860. Transferred to Military Department.
John Gallagher	Private	1st Euro. Light Cavalry	778	19th September 1860,	Ditto	27	0	7	27	0	7	27	0	7	Next of kin, Mother, residing at Glendogal, Ireland.
John Cavanagh	Gunner	2nd Co. 6th Bn. Arty.	7677	27th January 1862,	Ditto	0	5	7	0	5	7	0	5	7	Let a Will be made, in favor of Sergeant E. McCarthy, 2nd Co. 8th Battalion Artillery.
John Saul Price	Private	2nd Euro. Light Cavalry	192	5th S. October 1863,	Unknown	34	11	8	34	11	8	34	11	8	Next of kin, Father, Thomas Sand Price, Christ's Church, Liverpool, Lancashire.
John Reid	Sergeant Major	4th Native Infantry	1089	29th May 1860,	Testate	260	12	5	260	12	5	260	12	5	Will in favor of his Wife, Elias Reid, Calcutta.
James Ferris	Gunner	Bengal Artillery	11431	13th April 1860,	Intestate	21	9	0	21	9	0	21	9	0	Next of kin unknown.
Thomas Jones	Ditto	Ditto	1253	31st August 1860,	Ditto	96	13	2	96	13	2	96	13	2	Next of kin, Father, Mr. J. Lashford, Farmer, Back Lane, Huntingdon, near Hildet Green, Worcester.
John Evans	Ditto	2nd Co. 1st Bn. Arty.	11202	20th September 1860,	Ditto	18	12	6	18	12	6	18	12	6	Next of kin not known.
Abraham Cuppen	Ditto	1st Tp. 1st Bn. H. Arty.	11156	31st August 1860,	Ditto	53	13	7	53	13	7	53	13	7	Next of kin, Maria Cuppen, residing at Cockfield, Suffolk.
James Hamilton	Ditto	1st Co. 6th Bn. Arty.	10336	23rd September 1860,	Ditto	41	15	0	41	15	0	41	15	0	Next of kin not known.

Date of Deposit.	On whose Account.	Rank.	Corps.	General Number.	Date of Death.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates.	Amount of Donations Balance due to Estates.	Total Unclaimed Amount deposited.	How Disposed of.			REMARKS.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England.	
		</											

[2312]

J. I. HARVEY,
Sub-Treasurer.

FOR WILLIAM, GENERAL TREASURER, }
The 30th November 1890.

No. 1190 of 1860.—The under-mentioned promotions are made in consideration of the conspicuous acts of loyalty of the Men, and of their exemplary conduct in escorting British Officers to Delhi on the 25th June 1857 :—

Corps.	Rank and Names.	To what rank promoted.	From what date.
1st Regiment Sikh Irregular Cavalry	Rossaldar Meer Moudhee Zumah	Rossaldar ...	31st June 1857.
	Duffadar Goolam Ubas	Jamadar ...	
	" Shah Ubas	"	

The admission of Meer Moudhee Zumah to the Order of Merit, announced in Government General Order No. 924, of the 14th September 1860, will take place in the superior Grade of Rossaldar.

No 1191 of 1860.—The under-mentioned Officer is permitted to proceed to Europe, on urgent private affairs :—

Lieutenant John Hills, of the Bombay Corps of Engineers, 2nd Class Assistant Garrison Engineer, Fort William. } For three months, without pay.

No. 1192 of 1860.—Apothecary Joseph Hurst, of the Subordinate Medical Department, attached to the General Hospital, Allahabad, is permitted to resign his situation in the Subordinate Medical Department.

No. 1193 of 1860.—Apothecary John Prince, of the Subordinate Medical Department, is permitted to proceed to Europe, on leave of absence on Sick Certificate, for a period of twelve months, under the old Regulations.

F. D. ATKINSON, Major,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL ESTABLISHMENTS.

No. 1.

Head-Quarters, on the River Ganges, off Buxar.
The 1st December 1860.

Appointment.—In amendment of Notification, No. 165, dated the 31st July 1860, Ensign J. S. Tait is re-appointed to the Public Works Department, in the Grade of Assistant Engineer of the 1st Class, with effect from 31st July 1860.

No. 2.

Transfers.—Lieutenant J. M. Williams, 3rd Class Executive Engineer, is transferred from the Tenasserim and Martaban Provinces to Pegu, and posted to the Rangoon Town Division, vice Captain F. N. Smith, appointed Controller and Examiner of Public Works Accounts.

Lieutenant C. N. Judge, 4th Class Executive Engineer, is transferred from Pegu to the Tenasserim and Martaban Provinces, and posted to the Martaban Division, vice Lieutenant J. M. Williams.

C. H. DICKENS, Captain,
Offg. Secy. to the Govt of India,
with the Governor General.

No. 293.

Fort William, the 7th November 1860.

Leave of Absence.—The Hon'ble the President in Council is pleased to grant preparatory leave for four weeks, to Captain E. A. Saunders, 7th Madras Native Infantry, Executive Engineer Dacca Division, from the date on which he may avail himself of the same.

No. 294.

Notification.—The leave of absence for six months, on Medical Certificate, granted in Notification No. 259, of the 20th October 1860, to, Lieutenant A. H. B. Bruce, Executive Engineer Futtehghurh Division, to visit the Hills North of Dehra, is to be held to have commenced on the 4th April 1860.

A. G. GOODWIN, Major,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6530.

APPOINTMENTS.—The 4th December 1860.—Lieutenant Colonel G. W. Bishop is vested with the powers of a Civil Judge in Darjeeling, during the absence of Dr. Campbell from the Station.

Mr. W. G. L. Lane to officiate as Joint Magistrate and Deputy Collector of Bardwan.

The 5th December 1860.—The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the Districts mentioned, viz. :—

In Patna.

Syud Mahomed Umjul.

In Tipperah.

Baboo Oomachurn Gangoollec.

—This cancels the appointment of Baboo Chundee Churn Bannerjee, notified in the Gazette of the 26th September last.

LEAVE OF ABSENCE.—*The 3rd December 1860.*—Mr. D. Cunliffe, Salt Agent of Hidgellie, for fifteen days, under Section XII. of the new revised Absentee Rules.

Mr. S. Delpratt, Civil Assistant Surgeon of Hazareebaugh, for two months, under Section XII. of the new revised Absentee Rules, making over charge of the Medical duties of the Station to the Native Doctor, Shaikh Meeah Jan.

The 4th December 1860.—Mr. W. S. Wells, Joint Magistrate and Deputy Collector of Bardwan, for two months, under Section XII. of the new revised Absentee Rules.

The 5th December 1860.—Mr. H. Balfour, Officiating Collector of Dinagapore, for four weeks, under the Financial Resolution of the 11th October 1857, preparatory to proceeding on Furlough, making over charge of his Office to Mr. W. Kemble, who will officiate as Collector of Dinagapore until further orders.

Mr. R. King, Sub-Deputy Opium Agent, Patna, the usual preparatory leave to proceed to the Presidency to appear before the Standing Medical Committee.

Baboo Ramlochan Ghose, Principal Sudder Ameen of Nuddea, for ten days, on Medical Certificate, under Clause II., Section V. of the Uncovenanted Absentee Rules.

Mr. A. G. Macpherson, 1st Judge of the Small Cause Court, Calcutta, for one year, under Section IX. of the Uncovenanted Absentee Rules.

W. S. SETON-KARE,

Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 4966.

APPOINTMENT.—*The 7th December 1860.*—Mr. J. Gilmore, who has been re-appointed by the Government of India, under date the 1st instant, as an Overseer in the Public Works Department, and posted to Bengal, is attached to the 2nd Division of the Grand Trunk Road.

LEAVE OF ABSENCE.—*The 4th December 1860.*—Lieutenant H. T. Gordon, Professor of Constructive Design in the Civil Engineering College at Calcutta, from the 5th to the 25th instant, both dates inclusive, on Medical Certificate, to enable him to proceed to Sea for the benefit of his health.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Mr. W. Johnson, Collector of Customs, House Division, has obtained fifteen days' leave of absence, under Section VIII. of the Uncovenanted Service Leave Rules.

Mr. A. Brandroth, Settlement Officer, Jhelum, having reported his return to India, is allowed the usual eight weeks' leave, to enable him to rejoin his appointment.

Notification.—The Hon'ble the Lieutenant-Governor is pleased to constitute Deputy Commissioners Extra Officio Assessors for assessing the Income Tax on Civil Salaries which do not pass under the audit of the Civil Auditor.

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, 23RD NOVEMBER 1860.

No. 451.—The Brigade Order, dated 12th November 1860, by Brigadier General N. Chamberlain, C. S., Commanding Punjab Irregular Force, appointing Lieutenant H. Tyndall, Adjutant and Acting 2nd in Command, 2nd Punjab Infantry, to officiate as Commandant of the 6th Regiment Punjab Infantry, until the arrival of Lieutenant T. Quin, or until further orders, is confirmed.

C. HUTCHINSON, *Major,*
Offg. Secy. to Govt. Punjab,
Military Department.

Opium Notification.

NOTICE is hereby given, that, on Monday the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the provision of 1859-60, subject to the following conditions, viz:—

Produce of Bihar Agency	... Chests	1,220
Ditto of Benares ditto	... ..	560

Total Chests . . . 1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last-mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government, for cancellation in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium,

upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 1 P. M. of Tuesday, the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the last bona fide bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same conditions, any number of lots of the same Agency Opium to the extent of twenty five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertised for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, viz. two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates

should circumstances render it expedient to do so:—

		Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about	Wednesday, 6th Feb. 1861	1220	560	1780
Do.	Thursday, 7th March	1220	560	1780
Do.	Wednesday, 10th April	1220	560	1780
Do.	Wednesday, 6th May	1220	560	1780
Do.	Monday, 19th June	1220	560	1780
Do.	Monday, 8th July	1220	560	1780
Do.	Monday, 6th August	1220	560	1780
Do.	Monday, 9th September	1220	560	1780
Do.	Tuesday, 7th October	1220	560	1780
Do.	Wednesday, 6th Nov.	1220	560	1780
Do.	Thursday, 6th December	1220	560	1780
Total		13144	6201	19345

19. It is hereby further notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April, May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement, specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government shall not make the requisition for Opium within the

time above-mentioned, the entire quantity of about 21,425* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

Article 6.—“With regard to the trade in Opium, it is agreed between the high contracting parties that, at each of the periodical Sales of that article, there shall be reserved for the French Government, and delivered upon requisition duly made by the Agents of His Most Christian Majesty, or by the persons duly appointed by them, the number of chests so applied for, provided that such supply shall not exceed three hundred chests in each year, and the price for the same shall be determined by the average rate at which Opium shall have been sold at every such periodical Sale, it being understood that if the quantity of Opium

	Chests.
* Behar ...	11,664
Benares ...	9,761
	21,425

"applied for at any one time shall not be taken on account of the French Government, by the Agents of His Most Christian Majesty, within the usual period of delivery, the quantity so applied for shall nevertheless be considered as so much in reduction of the three hundred chests hereinbefore mentioned. The requisitions for Opium as aforesaid are to be addressed to the Governor General at Calcutta, within thirty days after notice of the intended Sales shall have been published in the Government Gazette."

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

Fort William, }
The 10th November 1860.

(Copy.)

No. 1392.

FROM HON'BLE A. EDEN,

Officiating Junior Secretary to the

Board of Revenue,

TO THE DEPUTY-MANAGER, AGRA AND UNITED
SERVICE BANK.

Dated, Fort William, the 6th December 1860.

SIR,—IN reply to your letter No. 19, dated 3rd instant, enquiring, with reference to my letter 1359, dated 30th ultimo, to the address of the Agent, Oriental Bank, whether it is considered necessary, that Powers of Attorney for operations confined solely to this Country must bear the English Stamp to exempt them from Indian Stamp Duty, I am directed by the Board of Revenue to inform you that, as far as the Revenue Department is concerned, all Powers of Attorney executed out of this Country are in their opinion exempt from Indian Stamp Duty, without reference to their being stamped in accordance with the laws of the Country in which they are executed.

2. The Board would not be justified in giving an opinion as to the extent to which the Revenue Laws of England are taken cognizance of by the Courts of this Country. This is a question in no way affected by the new Stamp Law, and the Presiding Courts have doubtless long since given authoritative rulings on the subject.

I have, &c.,

A. EDEN,
Officiating Junior Secretary.

For further information.

Erratum in Notification No. 1359, 30th November 1860.

Third line from bottom, for "parts are duly stamped" read "firsts are duly stamped."

A. EDEN,
Officiating Junior Secretary,
Board of Revenue.

No. 1331.

TENDERS will be received at this Office, until 2 P. M. of Tuesday, the 11th instant, for the transportation of four lakhs of Maunds of Salt from the Pooree Agency to the Government Golahs at Sulkeah.

The Tender must specify the quantity proposed to be brought round, and the rate of payment demanded, including all charges whatever. The Tenderer must also be prepared to furnish unexceptional security.

The Board reserve to themselves the right to reject any Tender without assigning a reason.

Further particulars can be learnt on application at this Office.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

Fort William, }
The 4th December 1860.

No. 1344.

Notice.

TENDERS will be received at this Office, until 2 P. M. of Thursday, the 13th instant, for the transport to Sulkeah of about 60,000 Maunds of Salt stored at Ghaut Pooreeghatia, in the Hidgelee Agency.

2. The Tender must specify the rate per 100 Maunds, including all charges whatever, at which the Tenderer would engage to deliver the above Salt at the Sulkeah Government Golahs. The Tenderer must also be prepared to furnish unexceptionable security.

3. The Board reserve to themselves the right of rejecting any Tender without assigning a reason.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

Fort William, }
The 6th December 1860.

(Copy.)

Circular No. 36.

TO THE CIVIL AUTHORITIES IN THE LOWER PROVINCES AND THE SOUTH-WESTERN FRONTIER AGENCY.

THE Court are pleased to adopt the following Circular issued on the 27th September last by the Western Court:—
 “The Court of Sudder Dewanny Adawlut, North-Western Provinces, are pleased to call the attention of the Civil Authorities to
 Sudder Dewanny Adawlut.
President.
 H. T. RAJES, Esq.,
 C. B. TERRY, Esq.,
 G. LOCH, Esq.,
 and
 H. V. BAXLEY, Esq.,
Judges,
 and
 C. STERP, Esq.,
Officiating Judge.

Clauses 4 and 5, Section XIII., Act XXXVI. of 1850, which repeal Sections CXXX. and CXXXI., Act VIII. of 1850, and prescribe in what cases the Civil Courts may receive in evidence unstamped or insufficiently stamped Deeds, Instruments, or Writings on payment of the proper duty and penalty, laying down the procedure to be observed in such cases.

2. “Clause 4 authorizes the Civil Courts to receive such documents in evidence after payment of the proper duty and penalty in all cases under the Act, in which a Collector may impress a stamp, on payment of the proper amount of Stamp duty and penalty.

“As the Vernacular translation published in the *Allahabad Government Gazette* erroneously makes it to appear that a double payment of duty and penalty is prescribed in such cases, the Court, with a view to remove all misconception on this important point, take this opportunity of explaining that the Hindoostani Version is incorrect, and that Clause 4 simply contemplates one payment of proper duty and penalty to be made in the Civil Court on account of unstamped or insufficiently stamped documents offered in evidence on the same conditions as those before prescribed for Collectors.

“These cases are stated in Clause 1, Section XIII. of the Act and include ‘Deeds, Instruments, and Writings executed on unstamped or insufficiently stamped paper from accident, ignorance, inadvertence, mistake, or from other unavoidable cause.’

“An authorized correction of the Vernacular translation may shortly be expected.

“Clause 2 contains an enumeration of the penalties imposed under the Section, which increase in severity in proportion to the length of time which may have lapsed since the execution of the document.

3. “The Civil Courts are hereby directed to prepare a Book, in accordance with Clause 5, for the purpose of recording the payment of duties and penalties above alluded to.

“The entries in this Book should be made chronologically, the details being shown in the following form:—

1	2	3	4	5	6	7	8			9
							AMOUNT PAID.			REMARKS.
Number of Suit.	Name of Plaintiff.	Name of Defendant.	Title of Suit.	Name of party paying duty or penalty.	Description of document on account of which payment is made.	Date of payment.	Duty.	Penalty.	Total.	Containing signature of the Receiver of the Stamp Revenue, &c.

“The above details are also to be endorsed on the back of the document under the signature of the Judge of the Court, who is required to make Monthly Returns of the monies thus received to the Collector of the Stamp Revenue of the District.

“These Returns will be prepared from the Book above mentioned, and contain the particulars already detailed.

4. “The Zillah Judges are required to satisfy themselves that their subordinate Judges carry out the instructions of paragraph 3 of this Circular, and will report the fact of Registers having been opened in each Court subordinate to them in accordance therewith.

“The Register Book now prescribed will be added to the list of Registers necessary to be kept up; and the Rules generally applicable to similar Registers, in respect of their safe custody, periodical inspection, &c., &c., should be duly observed.”

I have, &c.,
 (Sd.) H. B. LAWFORD,
Register.

FORT WILLIAM,
 The 27th November 1860. }

Notifications for the guidance of Civil Treasury Officers subordinate to the Accountant-General.

INCOME TAX.

PAY Abstracts of Establishments paid from “Local Funds” should be prepared with additional Columns for the exhibition of Income Tax, similarly to other Pay Abstracts which are submitted to the Civil Auditor, the full amount drawn being charged to the Funds, and the assessments credited per contra under the head of “Income Tax.”

Bill and Receipt Stamps under Act XXXVI. of 1860.

The Labels should, on receipt at the Treasury, be added in a plus and minus “Memorandum of Bill and Receipt Stamps” at foot of the Accounts, and the Sale proceeds of the Labels, (whether supplied from Calcutta or any other Presidency) should be credited to “Bill and Receipt Stamps” subordinate to “Stamps,” the quantity sold being at the same time deducted from the Memorandum.

Miscellaneous Surplus Receipt of the Commissariat, Stud, Army Clothing, and Ordnance Departments.

Instructions having been issued to Executive Officers in the Commissariat, Stud, and Army Clothing Departments, and also to Ordnance Agents, to pay into the nearest Civil Treasury, on the last working day of each month, such Miscellaneous Cash Receipts, consisting of Sale proceeds of surplus Stock and unserviceable Stores, Fines, Forfeitures, &c., as might not have been provided for in Departmental Estimates, it is requested that these sums may be credited in the Accounts of the Treasury into which they are paid, to "*Remittances of the Military Department*" subordinate to "*Military Department*."

EDMUND DRUMMOND,
Acct. Genl. to the Govt. of India.

FORT WILLIAM;
ACCOUNTANT GENERAL'S OFFICE,
DURBAR AND REVENUE DEPARTMENT,
The 7th December 1860.

Memorandum No. 1061.

The attention of Treasury Officers is requested to the subjoined Circular. The Remittances should be credited in the Treasury Accounts to the head of "*Remittances of the Military Department*," subordinate to "*Military Department*."

W. WATERFIELD,
Offg. Acct., Govt. of Bengal.

FORT WILLIAM,
Office of Acct. to the Govt. of Bengal,
The 5th December 1860.

Circular No. 21.

TO THE EXECUTIVE OFFICERS IN THE COMMISSARIAT, STUD, AND ARMY CLOTHING DEPARTMENTS, AND TO THE ORDNANCE AGENTS.

Dated, Fort William, the 20th November 1860.
ACCT. GENL'S OFFICE,
MILITARY DEPT.

SIR,—IN supersession of the practice of employing Miscellaneous Cash Receipts in aid of Departmental expenditure, I am directed by the Accountant General to request that, from the month of December proximo, you will carefully observe that all sums realized, which were not included in the previous estimated receipts of your Department, are paid into the nearest Civil Treasury on the last working day in each month. The amount will be charged in your Accounts under the head "*Remittances of the Military Department*," the debit being in every case supported by the receipt of the Receiving Officer.

2. The Remittances in question will embrace proceeds of sale of surplus Stock, of unserviceable Stores, Fines, and Forfeitures, and generally all sums not previously included in the Departmental Estimates.

I have, &c.,
(Ed.) S. G. WYATT,
Offg. Asst. Acct. Genl. to the Govt. of India.

Notification, No. 28.

BABOO NURSING CHURN DAS, Uncovenanted Deputy Collector, received charge of the Pooree Treasury on the 30th ultimo.

MOULVIE GOLAM HOSSEN, Uncovenanted Deputy Collector, received charge of the Furreedpore Treasury on the 1st instant.

MR. A. THOMAS, Sub-Assistant Commissioner of Ramree, received charge of that Treasury on the 12th ultimo.

BABOO RAKHAL DASS MOOKHERJEE, Uncovenanted Deputy Collector, received charge of the Burdwan Treasury on the 5th instant.

MR. E. LOCKWOOD, Deputy Collector, received charge of the Rungpore Treasury on the 1st instant.

W. WATERFIELD,
Offg. Acct. to the Govt. of Bengal.

FORT WILLIAM,
Bengal Accountant's Office,
The 6th December 1860.

CIRCULAR No. 188.

TO THE MAGISTRATE OF ———

SIR,—I HAVE the honor to advise you that an arrangement has been made with the Inspector-General of Jails, by which he will in future conduct the check hitherto exercised by this Office over the details of the Jail Manufacture Accounts, as given in your Annual Statements.

2. It will now no longer be necessary for you to submit to this Office the Periodical Statements noted in the margin. The Jail Profits will be declared solely on the entries in the Treasury Accounts, and it will therefore behoove you to exercise special care in the Returns you forward to the Collector.

3. The Inspector-General will communicate directly with you on the subject of any change he may wish to introduce in the Monthly Manufacture Reports you furnish to him.

I have, &c.,
WILLIAM WATERFIELD,
Offg. Acct., Govt. of Bengal.

FORT WILLIAM,
Bengal Accountant's Office,
The 30th November 1860.

Notice.

THE Calcutta Gate, Fort William, is closed from the 7th instant until further orders, and the Water Gate will be available for both ingress and egress of Carriages during the interim.

(By Order,)

GEO. R. GRIEVE, *Major,*
Offg. Fort Adjutant.

PORT WILLIAM,
The 5th December 1860. }

Notice

Is hereby given, that Drafts will be issued from the Lucknow Treasury, from this date, bearing a new series of general numbers commencing with 000001.

E. BICKERS,
Extra Assistant Commissioner,
in charge of Treasury.

LUCKNOW TREASURY OFFICE, }
The 30th November 1860. }

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice

Is hereby given that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c, open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale and readily disposed of.

J. F. SHERRER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860. }

Notice.

NOTICE is hereby given that a totally dismasted Schooner, about 50 Tons burthen, abandoned at Sea in Latitude 18 and Longitude 98, has been brought up by the Ship *Hamoody*, and is now in possession of the undersigned, who will sell her by a Public Auction on or about the 12th instant, to defray Salvage and other charges incurred. Parties interested in the said Schooner will have the goodness to come forward and establish their interest on or before the said date of sale.

SHALK ALLY,
Commander of the Ship "Hamoody."
Calcutta, 4th December 1860.

Nuddoa Rivers.

Report showing the least depth in the present Navigable Channels, from the 26th November to the 1st December 1860.

NAMES OF RIVERS.	Least Depth of Water.	Remarks
MATABANGAI.		
Above Entrance in Ganges ..	Ft In 8 0	Hat Boleah to Alhekdeah by Road, 11 miles.
On the Entrance Shoal	4 3	
Thence to Hat Boleah, 44 Miles	3 ■	
Hat Boleah to Alhekdeah ..	closed.	
Alhekdeah to Kishengunge, 38 Miles	2 4	Bhagirattee will be kept open from Jagunge and Moorshedabad to the Hooghly.
Kishengunge to Hooghly River 34 miles	3 8	
BHAGIRUTTEE.		
Entrance ...	closed.	Bhagirattee will be kept open from Jagunge and Moorshedabad to the Hooghly.
Jagunge to Cutwah, 60 Miles ...	2 4	
Cutwa to Nuddeah, 46 Miles	3 0	

Gauge ■ Berhampore on the 26th November + 41 inches.

T. N. ARMSTRONG, C. E.,
Supt., Nuddoa Rivers.

The 2nd December 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Midnapore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Midnapore Collectorate, on Friday and Saturday, the 14th and 15th December 1860, corresponding with the 2nd and 3rd Pous 1268 Umoia. The purchaser of such Mehals will be subject to the conditions laid down below:—

CONDITIONS OF SALE.

- 1st.—Estates to be sold to the highest bidders above the upset price.
 2nd.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid down at once. When the amount of purchase money exceeds 100 Rupees, a deposit of Rupees 25 per Cent. to be at once made upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one, and the Mehal will be again put up to Sale at the risk of the former purchaser.
 3rd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jaminabundee made by the Revenue Authorities.
 4th.—The annual Embankment charges of these Mehals which are assessed with such charges will be paid by the purchasers as heretofore paid by Government proportionately with other Zemindars. The executive arrangements for the repairs and maintenance of the Embankments will remain in force.
 5th.—The amount recorded on the subjoined description of the Mehals under the heading of Sudder Jumma represents the amount for which the new Proprietor will be liable on account of the Government Revenue of each Estate.
 6th.—The right of Government to all Minerals to be reserved.

No. of Lot.	Towhee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
		<i>Mehals to be sold on the 14th Dec. 1860. Kedarkoond Estate.</i>				
			Bgs. C. B.	Rs. As. P.	Rs. As. P.	
1	191	Rampoora, 12 annas share Pergunnah Kedarkoond ...	631 0 12	385 4 7½	1,037 1 7	
2		Rampoora 4 annas share Pergunnah Kedarkoond ...	256 2 12	141 4 6½	374 15 1½	
3		Phalaspore Pergunnah Kedarkoond ...	747 6 8	556 1 2½	1,478 15 10	
4		Naukoria ditto ditto ...	117 6 12	106 7 7½	268 6 1½	
5		Chhoochhurra ditto ditto ...	1,149 2 10	961 12 2½	2,525 14 10	
6		Singarpore ditto ditto ...	720 16 12	528 1 4½	1,408 12 1½	
7		Bhubanceepore ditto ditto ...	26 15 8	20 8 8½	53 10 4½	
8		Kantachowkie ditto ditto ...	361 9 8	324 8 6½	861 14 10	
9		Chock Momeen ditto ditto ...	426 13 4	353 5 9	921 5 3½	
10		Paharpore ditto ditto ...	408 1 5	325 10 5	863 10 10½	
11		Shahapore ditto ditto ...	618 3 14	430 2 6½	1,137 12 10	
12		Chundeepore ditto ditto ...	708 11 1	338 13 1½	902 0 2	
13		Bhagedund ditto ditto ...	125 14 10	41 10 1½	97 4 4	
14		Bisreegaria ditto ditto ...	192 5 8	158 4 8½	414 5 11	
15		Chock Parsooram do ditto ...	221 2 12	204 14 4½	519 0 9	
16		Chock Magoorea ditto ditto ...	138 6 8	110 8 11	286 3 8½	
17		Azmutpore alias Hurreehorpore Pergunnah Kedarkoond ...	91 9 4	63 5 2	168 13 1	
18		Juklia Pergunnah Kedarkoond ...	54 4 8	34 8 0	92 0 0	
		<i>Khurrukpoore Estate.</i>				
19	192	Chock Sreemont Pergunnah Khurrukpoore ...	46 10 0	47 7 4½	126 8 11½	
20		Chock Bamoon Pergunnah Khurrukpoore ...	76 10 8	77 2 5½	205 11 11	
21		Dakhin Semolia Pergunnah Khurrukpoore ...	605 14 12	443 2 10½	1,187 13 0½	

The farming lease of all these Mehals will expire in 1864-65, 1271 U.
 The rent paid on such lease is the amount shown in Column 5.

Number.	Towjee Number.	Names of Mahals and Pergunnahs.	Area.	Sudder Jamma.	Upset Price.	REMARKS.
		<i>Khurrukpoor taluqa.</i>	Bgs. C. B.	Ra. As. P.	Ra. As. P.	
		Roopnaraipore 8 annas share Pergunnah Khurrukpoor	1,484 9 8	509 5 1½	2,708 10 8	
		Roopnaraipore, 8 annas share Pergunnah Khurrukpoor		509 5 1½		
				1,018 10		
23		Bahooraput alias Burgui 8 annas share Pergunnah Khurrukpoor	1,579 6 4	510 15 7	2,710 5 7½	
		Bahooraput alias Burgui 8 annas share Pergunnah Khurrukpoor		510 15 7½		
				1,021 15 2½		
24		Babehattee Pergunnah Khurrukpoor	992 4 4	834 12 7½	2,202 4 9½	
25		Nischunta ditto ditto	427 7 8	349 5 2½	1,044 8 8	
26		Shannugger ditto ditto	468 2 0	419 9 2½	1,131 2 0½	
27		Fattee Mohamad Pergunnah Khurrukpoor	178 10 8	139 3 7½	374 4 4½	
28		Gopeenathpoor 10 annas pie Pergunnah Khurrukpoor	499 12 0	310 2 2½	1,379 5 4½	
		Gopeenathpoor 5 annas 4 pie Pergunnah Khurrukpoor		170 1 1½		
				510 3 4½		
29		Chatra Pergunnah Khurrukpoor	256 3 0	233 8 10	628 7 6½	
30		Jetthea Pergunnah Khurrukpoor	341 10 0	323 15 0½	875 8 9	
31		Radhaballabpoor Pergunnah Khurrukpoor	402 7 0	287 2 3½	709 1 6½	
		<i>Mahals to be sold on the 15th December 1860.</i>				
32		Bellagarea Pergunnah Khurrukpoor	271 7 4	220 6 11	590 12 1½	
33		Sufesbad Pergunnah ditto	945 12 4	425 0 6½	1,141 6 9	
34		Chuck Monohur Pergunnah ditto	81 10 0	78 9 8½	209 9 10	
35		Kajla Pergunnah ditto	1,332 18 4	1,120 9 3	3,029 10 8	
36		Moysa Pergunnah ditto	1,182 4 5	966 15 6½	2,610 5 2	
37		Chuck Dealee Pergunnah ditto	77 12 0	75 10 7	211 9 0½	
38		Sreekestopore Pergunnah ditto	1,612 1 11	1,147 7 5½	3,067 14 9	
39		Rajgaun Pergunnah ditto	258 17 8	215 0 9½	576 7 5	
40		Neemguriapatna Pergunnah ditto	141 3 12	53 15 8	116 15 1½	
41		Paiknagore Pergunnah ditto	434 9 0	441 7 2½	1,192 10 7½	
42		Chukanooram Pergunnah ditto	43 12 8	42 5 8½	112 15 3	
43		Sarboosobee Pergunnah ditto	269 8 12	174 5 4½	481 8 11	
44		Radhakissore Pergunnah ditto	347 0 8	371 10 0½	990 1 6	
45		Chuck Mukrampore Perg. ditto	1,967 17 0	1,603 1 5½	4,200 14 7	
46		Secree Pergunnah ditto	237 8 12	145 14 11½	393 2 7	
47		Teghurree Pergunnah ditto	107 8 8	92 1 5½	248 9 8	
48		Jinsur Pergunnah ditto	648 10 12	510 1 1	1,345 4 10½	
49		Kuddurppoor Pergunnah ditto	1,021 1 12	498 9 7	1,331 0 2	
50		Dealeghal Pergunnah ditto	1,062 13 6	1,364 9 8	3,619 3 8	
51		Buradecha Pergunnah ditto	1,795 15 4	1,294 8 8½	3,612 15 10	
52		Popurara Pergunnah ditto	1,565 5 0	883 10 4½	2,314 11 4½	
53		Nyabun Pergunnah ditto	712 2 12	366 9 7½	987 1 7	
54		Jharee Pergunnah ditto	989 14 4	682 9 4½	1,852 15 0	
55		Dhenkea Bykuntopore Perg. ditto	77 5 0	62 6 0	216 9 11½	
56		Juphuise Pergunnah ditto	111 6 4	131 4 4	354 0 10½	
57		Juphulla Pergunnah ditto	924 19 4	873 11 4½	2,339 14 4½	
58		Inela Pergunnah ditto	1,144 18 8	1,330 14 2½	3,101 14 9	
59		Kowsowla Pergunnah ditto	548 17 12	816 7 7½	818 13 1½	
60		Sanjoal Pergunnah ditto	1,352 5 8	753 12 10½	2,038 13 5	
61		Gunjarampore Pergunnah ditto	1,372 6 2	1,080 3 7	2,760 2 3	
62		Khatdanga Pergunnah ditto	1,931 19 0	1,560 13 5½	4,179 11 8	
63		Kasmallee Pergunnah ditto	98 10 12	56 0 1	186 2 6½	
64		Boolbool Chattee Pergunnah ditto	136 1 4	85 2 9½	98 12 9	
65		Poub Dealee Pergunnah ditto	780 10 4	750 13 9½	2,024 4 7	

To BE SOLD, pursuant to an Order of the Supreme Court of Judicature at Fort William, in Bengal, made in a certain cause wherein Russick- loll Paulit is Plaintiff, and Sreemutty Mothoor- money Dossoe, widow, and legal personal repre- sentative of Kallikisto Paulit, deceased, is Defendant, on and bearing date the 23rd day of April 1860, with the approbation of Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court House, on an early day, the following pro- perty (that is to say) all that one-fourth part or share of, and in all that piece or parcel of land containing One biggah, and the Buildings thereon, butted and bounde (as follows : to the South of the Company's Road; to the East of the tenantable Road and Dwelling-house of Ramcoomull Sircar ; to the North of the Sakureetollah Lane, and Roghoomnath Dadantobagis's Dwelling-house, and to the West of the tenantable House of Ramdhone Surabornceek and the late Lukhundoss.

Further particulars may be had at the Master's Office, Supreme Court, and of Mr. Hatch, Solicitor for the Plaintiff.

C. W. HATCH,
Plaintiff's Attorney.

CALCUTTA;
 Supreme Court, Master's Office,
 The 3rd December 1860.

LIABILITIES		ASSETS	
Proprietors' Capital	1,07,09,000	Government Securities	11,39,077
Reserve Fund	2,06,001	Dues from Government	2,11,327
Current Accounts	1,25,53,487	Cash	3,05,95,340
Cash Credits Undrawn	3,43,652	Loans on Deposit of Securities	88,79,200
Other Claims	2,89,753	Discount Loans on ditto	44,77,909
Bank Notes	1,61,41,051	Accounts of Credit on ditto	3,87,700
Post Bills	2,78,964	Government Bills discounted	4,79,797
Profit and Loss (<i>Excess Account</i>)	23,445	Mint Certificates ditto	33,395
		Mercantile Bills ditto	13,33,495
		Dead Stock	1,93,013
		Stamp Duties	1,97,014
		Interest accrued	618 12 0
Total	4,75,35,835		4,75,35,835

Bank of Bengal.

Notice is hereby given that, in conformity with Section XIII. of the Charter (Act VI. of 1830), a Meeting of the Proprietors will be held at the Bank, on Monday, the 10th December, at 10 A. M., to elect two Directors in the room of C. H. Brown and W. McAdam Stewart, Esquires, who go out of the Direction by rotation.

The Poll will close at 3 p. m.

By Order of the Directors,

Geo. Dickson,

Secretary and Treasurer

*Court for the Relief of Insolvent Debtors at
Calcutta.*

In the matter of John } On Saturday, the
Baillie Nelson, an In- } 9th day of October
solvent. } last, it was ordered that
Saturday, the 5th day of January next, be ap-
pointed for the further hearing of this matter,
and that unless cause be shewn to the contrary
on that day, the said Insolvent be discharged
personal, as well as to his after acquired prop-
erty, from all liability for debts, claims, and de-
mands of and against the said Insolvent at the
time of the filing of his Petition for relief.

Robertson, *Attorney.*

Chief Clerk's Office, the 27th November 1860.

In the matter of Henry Diemondroe Rodrigues, of Coiroo Mehter's Lane in Calcutta, an Assistant in the Calcutta Board of Revenue, an Insolvent. } On Monday, the 3rd day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

Anley and Sims, Attorneys. • 2

Chief Clerk's Office, 41h December 1860.

In the matter of the Asiatic Marine Insurance Office, an Insolvent. } On Saturday, the 1st day of December instant, an Account of the Receipts and Disbursements of the Official Assignee, from the 23rd day of September 1859 to the 31st day of October 1860, was filed in the Office of the Chief Clerk. And it was ordered that Saturday, the 12th day of January next, should be appointed for the further hearing of this matter, for the purpose of making a dividend.

“ Any Creditor or other person interested,
“ who may intend to establish or oppose any claim
“ upon the Estate of the said Insolvent may attend
“ and be heard, having given notice to the Chief
“ Clerk three clear days before the day of hearing.”

In the matter of Frederick Alexander Cornelius Schonerstedt, an Insolvent. } On Saturday, the 1st day of December instant, it was ordered that Saturday, the 2nd day of February next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property from all liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.
Pittar and Payne, Attorneys.
Chief Clerk's Office, the 7th December 1860

Notice.

THE Congregation hitherto meeting for Divine Worship in St. James' School-Room are informed that, on and after Sunday the 18th instant (until the erection of the new Church), Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6; and on Wednesday evening at 7 o'clock.

P. J. JARRO.

7-2, CHOWRINGHEE, }
7th November 1860.

The Bengal Coal Company, "Limited."

REGISTERED UNDER ACT NO. XIX. OF 1857.

THE Half-yearly General Meeting of the Shareholders will be held at the Office of the Secretaries, No. 6, Church Lane, on Saturday, the 8th December 1860, at noon.

By Order of the Directors,

GORDON, STUART AND CO.,
; Secretaries.

CALCUTTA, }
The 29th November 1860.

Calcutta Trades' Association.

MR. T. W. PAYNE has been appointed Secretary of the Trades' Association from this date.

TRADES' ROOM, }
The 30th November 1860.

Lost during the Mutinies,

The following Government 4 per Cent. Promissory Notes:—

No.		Rs.
4856 of 1835-36 for		2,000
" 8436 of 18674 of 1835-36	"	1,000
" 2444 of 7439 of 1842-43	"	1,000
" 10310 of 1842-43	"	500
" 39238 of 1854-55	"	4,000

J. C. PARRY,
Manager.

DELHI BANK CORPORATION LIMITED, }
The 21st November 1860.

COPIES OF THE Report of the Indigo Commission.

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,
AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the Calcutta Gazette, Bengal Office, at 8 Rupees per copy.

Lost or Stolen,

THE Left-half of a Bank of Bengal Note, No. 29459, for Company's Rupees 100. Payment stopped at the Bank.

GOLUCK CHUNDER GANGOOOLY.

Lost,

THE Halves of the Bank of Bengal Notes, Nos. 07769L., for Rupees 1,000, and 36181F., 18554F., 10725F., 08331F., 31700F., 23129F., 13009F., 10333F., for 100 Rupees each, the payment of which has been stopped at the Bank.

SHITTA DESS DUTT.

Lost,

THE Second-half of a Bank of Bengal Note, No. 31317, for Company's Rupees Ten, the payment of which has been stopped at the Bank.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2077.

The 24th November 1860.—The Overland Mail per Steamer *Malta* will be closed on Saturday, the 8th proximo, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity

	Weight.	Fid Marseilles.	Fid Southampton.
Under 1 ounce	Rs. 0 8 0		
" 1 " "	" 0 8 0		
" 1 " "	" 0 14 0		
" 1 " "	" 1 0 0		
" 2 " "	" 2 0 0		
Rs. 0 4 0			
" 0 8 0			
" 1 0 0			

No. 3756.

The 4th December 1860.—There will be no After-Packet on this occasion, owing to the Mail Steamer *Malta* proceeding to Sea, on the morning of the 10th instant, without anchoring at Kedgeree.

PACKETS for the reception of Letters by the following Ships are open at this Office:—

NAMES OF VESSELS	Agents.	Intended Departure.	For what Post.	Touching at	MADRAS.
Steamer <i>Multa</i> ..	P. & O. S. N. Co.	9th Dec. 1860.	Suez ..	Madras, Ceylon & Aden	
<i>Governor Higginson</i>	Mackinnon, McKenzie & Co.	12th " "	Madras ...	Bindipatam & Cocanada	
<i>Columbian</i> ..	P. & O. S. N. Co.	22nd " "	Hong-Kong	Penang & Singapore.	
Ship <i>Futty Salum</i> .	Haujee Hussin ..	21th " "	Mauritius ..		

The 7th December 1860.

ALL Postal Authorities are to take notice of, and be guided by, the Official Notifications and Announcements published in the Postal Advertiser.

PARTIES holding Window-delivery Tickets can, on payment of one Rupee per annum extra, obtain a copy of the Postal Advertiser.

To those who do not hold such Tickets, the charge is Rupees two per annum, payable in advance.

ALL communications respecting change of address should be made to the Post-Master of Calcutta and not to the Post-Master General. Letters re-directed, whether delivered in Calcutta, or forwarded to some other Station, are taxed with "Forward Postage."

ALL complaints requiring redress, such as overcharge of Postage, mis-sending or delay in the delivery of Letters, &c., must be made to the Post-Master General, accompanied by the Envelopes of the letters referred to; the number of the Delivery Peon should always be stated.

LIST of Dates fixed for the Despatch from Calcutta of the Overland, Burmah, and China Mails, in the 1st six months of 1860.

	July.	August	September	October.	November.	December.	REMARKS.
Overland <i>via</i> Calcutta ..	3rd & 17th	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd	
Overland <i>via</i> Bombay ..	12th & 27th	12th & 31st	15th ..	1st & 18th	2nd & 17th	3rd & 18th	
Burmah ..	1st & 16th	1st & 16th	1st & 16th	1st & 16th	1st & 16th	1st & 16th	
China ..	.....	.. ..	.. ..	.. ..	.. ..	.. ..	As opportunity serves.
Australia ..	3rd & 17th	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd	

The 24th January 1860.

Latest safe Date of Overland Mails from Calcutta to Bombay, during the Current year.

FROM CALCUTTA.	FROM BOMBAY.	FROM CALCUTTA.	FROM BOMBAY.
Date.	Date.	Date.	Date.
No. 1.	No. 2.	No. 1.	No. 2.
		3rd December 1860.	19th December 1860
		15th " "	27th " "

The following is a revised Memo. of dates of despatch of the China Mails from Bombay, during the year 1860:—

From Bombay to Galle and China.	
16th February.	31st July.
1st March.	10th August.
16th "	31st "
1st April.	16th September.
16th "	1st October.
1st May.	16th "
16th "	31st "
31st "	16th November.
16th June.	1st December.
1st July.	16th "
16th "	31st "

MEMORANDUM of Countries and Places to which pre-payment of Postage is COMPULSORY per Contract Steamers.

COUNTRIES AND PLACES.	LETTERS.										PACKETS.										EXCEEDING 3 OR 4 OZS.																
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	
United Kingdom <i>via</i> Marseilles...	0	6	00	8	00	14	01	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Ditto <i>via</i> Southampton	0	4	00	4	00	8	00	8	00	8	00	8	00	8	00	8	00	8	00	8	00	8	00	8	00	8	00	8	00	8	00	8	00	8	00	8	00
Malta ..	0	0	00	4	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Gibraltar	0	0	00	4	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Ionian Islands (consigned in the Austrian Packet <i>via</i> Alexandria)	0	0	00	8	00	0	01	0	02	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Australian Colonies...	0	0	00	4	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Mauritius	0	0	00	4	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Any British Colony, the route to which does not lie through Great Britain (excepting Ceylon and Hong-Kong) China (except Hong-Kong)	0	0	00	8	00	0	01	0	02	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Macao ..	0	0	00	4	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Canton	0	0	00	4	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Manilla...	0	0	00	4	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Batavia, Java	0	0	00	4	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Bourbon = any Foreign Ports, the route to which does not pass through Egypt	0	0	00	8	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Greece <i>via</i> Alexandria	0	0	00	8	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Alexandria	0	0	00	8	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Cairo	0	0	00	8	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Suez	0	0	00	8	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Great Britain <i>via</i> Trieste	0	0	00	8	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00
Foreign Europe <i>via</i> Trieste	0	0	00	8	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00	0	00

MEMORANDUM of Countries and Places to which pre-payment of Postage is OPTIONAL per Contract Steamer.

COUNTRIES AND PLACES.	LETTERS.								NEWSPAPERS AND PAINTED PAPERS.			
	Not exceeding ½ oz.	Above ½ oz. and not exceeding ¾ oz.	Above ¾ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 1½ oz.	Above 1½ oz. and not exceeding 1¾ oz.	Above 1¾ oz. and not exceeding 2 oz.	Above 2 oz. and not exceeding 2½ oz.	Very ounce after first oz.	Weighing less than 2 ounces.	More than 2 ounces and less than 4 ounces.	More than 4 ounces and less than 6 ounces.	More than 6 ounces and less than 8 ounces.
Madras	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Ceylon... ..												
Bombay... ..												
Aden	0 4 0	0 4 0	0 8 0	8 0 0	1 0 0	1 0 0	1 0 0	1 0 0	0 8 0			
Penang												
Singapore												
Malacca												
Hong-Kong												
Spain via Gibraltar... ..	0 4 0	0 4 0	0 8 0	0 8 0	1 0 0	1 0 0	1 0 0	1 0 0	0 8 0			
Canada via Marseilles	0 11 0	0 13 0	1 8 0	1 10 0	2 14 0	2 14 0	3 0 0	3 2 0	0 0 0			
Ditto via Southampton	0 9 0	0 9 0	1 2 0	1 2 0	2 4 0	2 4 0	2 4 0	2 4 0	1 2 0			
West Indies (British) via Marseilles	0 9 6	0 11 6	1 5 0	1 7 0	2 8 0	2 10 0	2 12 0	2 14 0	0 0 0			
Ditto (British) via Southampton.	0 7 6	0 7 6	0 15 0	0 15 0	1 14 0	1 14 0	1 14 0	1 14 0	0 15 0			
Sardinia via Malta	0 5 4	0 8 0	0 13 4	1 0 0	1 7 8	1 10 0	1 12 4	1 14 8	0 0 0	Newspapers, &c., cannot be pre-paid.		
States of Italy via Malta	0 13 4	0 14 8	1 12 0	1 13 4	3 6 8	3 8 0	3 9 4	3 10 8	0 0 0	0 1 4	0 2 0	0 3 4

MEMORANDUM of Countries and Places to which pre-payment of Postage = OPTIONAL when Articles are sent by Government or Private Steamers and Sailing Vessels.

COUNTRIES AND PLACES.	LETTERS BY GOVERNMENT AND PRIVATE VESSELS.							NEWSPAPERS AND PRICES CURRENT BY GOVERNMENT OR PRIVATE VESSELS.							PARCELS WHEN SENT BY GOVERNMENT VESSELS ONLY.									
	Not exceeding 4 Tola.		Exceeding 4 Tola and not exceeding 1 Tola.		Exceeding 1 Tola and not exceeding 2 Tola.		For every Tola above 2 Tola, or every fraction thereof.		Not exceeding 6 Tola.		Exceeding 6 Tola and not exceeding 12 Tola.		Not exceeding 100 Tola.		Exceeding 100 Tola and not exceeding 200 Tola.		Exceeding 200 Tola and not exceeding 300 Tola.		Exceeding 300 Tola and not exceeding 400 Tola.		Exceeding 400 Tola and not exceeding 500 Tola.		Exceeding 500 Tola and not exceeding 600 Tola.	
	A. P.	As P.	A. P.	As P.	A. P.	As P.	As P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Arracan ...	0	6	1	0	2	0	2	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Madras ...																								
Moulmein ...																								
Pegu Provinces ...																								
Penang ...																								
Singapore ...																								
Malacca ...																								
Rangoon ...																								
Aden ...																								

N. B.—One Ann Ship Postage will be realized on each Letter from the Receiver when conveyed by a Private Vessel.

MEMORANDUM of Countries and Places to which pre-payment of Postage is COMPULSORY when Articles are sent by Government or Private Steamers and Sailing Vessels.

COUNTRIES AND PLACES.	LETTERS.							NEWSPAPERS AND PRICES CURRENT.	
	Not exceeding ½ Tola.	Exceeding ½ Tola and not ex- ceeding 1 Tola.	Exceeding 1 Tola and not ex- ceeding 1½ Tola.	Exceeding 1½ Tola and not ex- ceeding 2 Tola.	For every Tola above 2 Tola, or every fraction thereof.	Not exceeding 6 Tola.	Exceeding 6 Tola and not ex- ceeding 12 Tola.	Ra. As. P.	Ra. As. P.
Hong-Kong...	0 0 6	0 1 0	0 2 0	0 3 0	0 4 0	0 2 0	0 2 0		
Macao ...									
Canton ...									
Manilla ...									
Batavia ...									
Labuan ...									
Australian Colonies ...									
Mauritius ...									
Bourbon ...									
Cape of Good Hope ...									
St. Helena ...									
Prinos ...									
United States ...									
West India ...									
London (Great Britain)	0 4 0	1 8 0	1 0 0	1 8 0	2 0 0	0 8 0	0 9 0		
Indian Rates of Postage.									

The 9th July 1859.—Parcels or Book Packets cannot be sent by Private Ships through the Post Office.

Notice.

THE Inland Postage on letters, &c., posted for despatch by the After-Parcel must be prepaid, such letters, &c., as do not bear the Inland Postage, or are insufficiently stamped with the After-Parcel Postage, will be detained and forwarded by the next Steamer.

RATES OF POSTAGE

to be collected upon Letters forwarded through the United Kingdom, addressed to the under-mentioned Colonies and Foreign Countries.

Upon Letters for those places marked, Pre-payment is compulsory.*

NOTE.—The French transit rate of two annas per quarter ounce must be collected, in addition, upon all Letters sent to the United Kingdom, *via* Marseilles.

COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet <i>via</i> Southampton	COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet <i>via</i> Southampton	COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet <i>via</i> Southampton
	R A P		R A P		R A P
*Africa, West Coast of..	0 7 6	Hanover ..	0 9 6	Russia	0 12 0
*Ascension	0 7 6	*Havti ..	0 7 6	St Helena	0 7 6
Austria	0 9 6	Hesse ..	0 9 6	*Sandwich Islands	0 13 0
Belgium	0 6 0	Holland ..	0 6 0	Saxi Altenburg	0 9 6
Belize, Honduras ..	0 7 6	Homburg, Hesse	0 9 6	Saxe Coburg Gotha	0 9 6
Bermuda	0 7 6	Lanaca ..	0 13 0	Saxe Weimaru	0 9 6
*Bolivia	1 3 6	Lauenburg ..	0 11 0	Saxe Weimar	0 9 6
*Brazil	0 11 6	Lapp Detmold ..	0 9 6	Saxony	0 9 6
Buenos Ayres	0 9 6	Laibek ..	0 9 6	Schumburg Lippe	0 9 6
Brunswick	0 9 6	*Martique ..	0 7 6	Schwartzburg Rudolstadt	0 9 6
*Buenos Ayres	0 7 6	Mecklenburg ..	0 9 6	Schwartzburg Sondershausen	0 9 6
*California	0 13 0	*Mexico ..	1 5 0	Sena ..	0 9 6
Cape of Good Hope ..	0 7 6	*Monte Video ..	0 7 6	*Siam ..	0 7 6
Canada	0 9 0	Nassau (Germany) ..	0 9 6	Sweden ..	0 13 6
*Cannoy Islands ..	0 7 6	*Natal ..	0 7 6	Tahiti ..	0 13 0
*Chili	1 3 6	*New Granada ..	0 11 6	Turkey	0 13 6
*Costa Rica	1 5 0	*Norway ..	0 16 0	*Turkey (Europe) except the	0 9 6
*Cuba	0 15 6	New Brunswick ..	0 7 6	places specified ..	0 9 6
*Curacao	0 7 6	Newfoundland ..	0 7 6	*United States	0 9 6
Denmark	0 11 0	Nova Scotia ..	0 7 6	*Venezuela ..	0 11 6
*Ecuador	1 3 6	Oldenburg ..	0 9 6	West Indies (British)	0 7 6
*Falkland Islands ..	0 7 6	*Phegon	0 13 0	West Indies (Danish)	0 7 6
Frankfort	0 9 6	*Peru	1 3 6		
Gold Coast	0 7 6	Poland	0 12 0		
*Gey Town	0 7 6	*Porto Rico ..	0 11 0		
*Guadaloupe	0 7 6	Prince Edward Island	0 7 6		
*Guatemala	0 7 6	Prussia	0 9 6		
Hamburg	0 9 6	Reuss	0 9 6		

OFFICE OF THE DIRECTOR-GENERAL
OF THE POST OFFICE IN INDIA,
January 1st, 1859.

THE following Conditions are to be observed in sending Book-Packets by Post.—

1st.—The Postage must be pre-paid in full, by means of Postage Stamps affixed outside the Packet on its cover.

2nd.—Every Packet must be sent either without a cover, or in a cover open at the ends or side so, as to admit of the enclosures being removed for examination.

3rd.—The Packet may contain any number of separate books or other publications, prints or maps, and any quantity of paper, parchment or vellum (to the exclusion, however, of letters whether sealed or open) and the books or other publications; prints, maps, &c., may be either printed, written or plain, or any mixture of the three. Further, all legitimate binding, mounting, or covering of a book, publication, &c., or of a portion thereof, will be allowed, whether such binding, &c., be loose or attached; as also rollers in the case of prints or maps, markers (whether of paper or otherwise) in the case of books; and in short whatever is necessary for the safe transmission of literary or artistic matter or usually appertains thereto.

4th.—The Packet must not contain any letter, closed or open, or any enclosure sealed or otherwise closed against inspection, nor must there be any letter, or any communication of the nature of a letter, written or printed in any such Packet or on its cover. Entries, however, merely stating who sends the book, &c., or to whom it is given, are not regarded as a letter.

5th.—No Book-Packet can be received if it exceeds two feet in length, width, or depth.

6th.—Any Packet which shall not be open at the ends or sides, or shall have any letter or any communication of the nature of a letter written or printed in it or upon its cover will be charged with Letter Postage.

7th.—If a Packet be found to contain any letter, whether closed or open, or any enclosure sealed or otherwise closed against inspection, or any other unauthorized enclosure, the letter or enclosure will be taken out and forwarded to the address on the Packet, charged with full Postage as an unpaid letter together with an additional Book-rate; that is, with the Postage chargeable on a Book weighing not more than half a lb, the remainder of the Packet, if duly pre-paid with Stamps, will then be forwarded to its address.

8th.—If a Packet be not sufficiently pre-paid with Stamps but nevertheless bear Stamps equal to a single Book-rate, it will be forwarded charged with the deficient Book-Postage together with an additional Book-rate; but any Packet which shall not bear Postage Stamps equal to a single Book-rate will be detained and charged with the Letter Postage.

9th.—No Book-Packet weighing more than three lbs. can be sent to or from the East Indies or to New South Wales.

10th.—The Colonial Book-Post extends to those Colonies only which are so marked in the Table of Colonial and Foreign Postage.

11th.—In no case can a Book-Packet be sent to the Colonies (except at the letter rate of Postage,) through a Foreign Country.

Special Notice is directed to the subjoined Clauses of Rules, the want of attention to which has occasioned the Post Office much inconvenience.

2nd.—A separate instruction will be required for every change of address, and no instruction will be attended to for more than three months after its receipt.

3rd.—Under Section XXIII. of Act XVII. of 1851, Forward Postage will be charged in addition to all other Postage due or paid thereon upon every letter without exception, which may be re-directed in any Post Office. For example, if a letter posted in Calcutta and addressed to Hooghly is, under instructions which may have been received from the addressee, re-directed in the Calcutta Post Office and sent to Barrackpore, Forward Postage will be charged in addition to the Postage which would have been due, had the letter been despatched to Hooghly according to its original address.

4th.—The practice of giving instructions to the Officers of the Post Office to intercept and re-direct letters, not only imposes much labor upon them, but in large Offices seriously retards the delivery and despatch of the Mails. A register of instructions regarding changes of address will be kept in every Post Office, but it must be understood, that it is impossible to guarantee that they shall be attended to except in the case of letters received for delivery.

Letters and Newspapers despatched to and from the United Kingdom by private Vessels are liable to the following rates of Postage which must be pre-paid by Stamps:—

			Rs.	As.	Pis.
Letters not exceeding $\frac{1}{2}$ oz. in weight	0	4
Letters exceeding $\frac{1}{2}$ oz. but not exceeding 1 oz.	0	8

And so on adding 5 annas for each oz. or fraction thereof which includes Inland Postage.

Newspapers not exceeding 1 oz. in weight, 1d. or 8 pie must be pre-paid by Stamp, and no Inland Postage is required upon such papers.

Parcels conveyed by the above opportunity for the United Kingdom are liable to Letter rates of Postage.

Notice.

LETTERS arriving at the Presidency Towns by Mail Steamers will be immediately sorted for delivery according to the address alone, without any reference to instructions which may have been received regarding change of address; such changes will be left to be discovered by the Delivery Officers, and be corrected in the forward and unclaimed Departments of the Office.

Forward Postage will be charged in addition to all other Postage due or paid thereon, upon every letter, without exception, which may be re-directed in the Post Office.

Letters, &c., received by the Steamer will be delivered at the Window of the Post Office only to parties who have registered their names. Applications to the Post Office on the day of the Steamer's arrival to intercept and re-direct letters, &c., cannot be attended to, as they are found not only to impose much labour but seriously retard the delivery and despatch of the Mails.

UNDER the orders of Government, no fourth delivery of letters by the Post Office is allowed. Mails which are received by Steamers from Suez at so late an hour in the day as not to admit of the letters being taken out for delivery by 6 p. m. are detained till the following morning, but parties who have registered their names under the usual fee are entitled to receive their letters and Marseilles Newspapers so soon as the Mails are sorted, and which is generally about 2½ hours after receipt of the Mail, at the Post Office.

Forward Newspapers.—Extra or Forward Postage is chargeable on every Newspaper re-directed at the Post Office of original address and forwarded to another Post Office.

MAILS for Akyab, Rangoon, and Moulmein are made up on the 1st and 16th of each month, for transmission by the Contract Steamers or by Government Vessels, which sail on the morning of the 2nd and 17th.

Notice.

No. 8189.

ON Letters and Newspapers sent in the Alexandria Packet for Jaffa, Jerusalem, Bagdad, Beyrout, Constantinople, and other places in Turkey or Syria, the following rates of Postage must be pre-paid:—

FOR LETTERS.

	Rs.	As.	P.
When not exceeding half an ounce	0	11	6
When above half an ounce and under one ounce	1	7	0
When above one ounce and not exceeding two ounces	2	11	0

FOR NEWSPAPERS.

When not exceeding two ounces	0	0	8
When exceeding two ounces and under four ounces	0	1	6
When exceeding four ounces and under eight ounces	0	3	0
When exceeding eight ounces and under 1lb	0	6	0
When exceeding 1lb and under 1½lb	0	8	0

The above rates are those chargeable upon letters and papers posted at the Presidency Towns of Calcutta, Madras, and Bombay. On letters and papers posted in the interior, as also when posted at Calcutta or Madras for transmission *via* Bombay, Indian Inland Postage must be pre-paid in addition to the above rates.

NOTICE.

On and after the 1st of July next, Letters addressed to France or *via France*, to the Foreign Countries named in the annexed Schedule, will be conveyed at the rates detailed therein.

The Postage due on Letters addressed to the places marked in the Schedule with a star* must be paid in advance; Letters for other Countries may, at the option of the sender, be prepaid or sent unpaid. If paid, the Postage must be paid in Stamps, affixed to the Letter on the side on which the address is written.

Care should be taken to write the words *via France* on all Letters for Foreign Countries, intended for despatch by the French route.

Letters will be registered to any Country or place, to which the entire Postage to destination can be paid in advance, that is, to any place except those marked in the Schedule with a star.* No special registration fee will be levied, but double Postage must be prepaid; no unpaid letter can be registered *via France*.

Letters POSTED in France, if sent unpaid, are charged with double French postage on delivery in India, that is, eight annas and eight pic per quarter ounce.

SINLA,

The 9th June 1860. }

H. B. RIDGELL,

Director-General of the Post Office of India.

TABLE showing the rates of Postage to be collected in India on the 1st July 1860, and thenceforward, upon Letters addressed to France or Algeria, as well as upon Letters forwarded from India to Foreign Countries *via France*.

DESTINATIONS.	Limit to which Letters may be paid.	Not exceeding ½ oz.	Above ½ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 1½ oz.	Above 1½ oz. and not exceeding 2 oz.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
1.					
FRANCE OR ALGERIA	Destination	0 5 4	0 10 8	1 0 0	1 5 4
2.					
FOREIGN COUNTRIES <i>via FRANCE</i> .					
*Spain	Through France	0 6 0	0 12 0	1 2 0	1 8 0
*Portugal					
Luxemburg	Destination	0 6 8	0 13 4	1 4 0	1 10 8
Baden					
The Netherlands					
Belgium					
Rhenish Prussia					
Bavaria					
Wurtemberg					
German States, viz.:—Hohenzollern, Birkenfeld, Hesse Homburg, Lippe, Detmold-Schwartzburg-Rudolstadt, Reuss, Nassau					
Saxe Coburg Gotha, Saxe Meiningen, Hildburghausen, Hesse Electoral, Hesse Darmstadt, Saxe Weimar Eisenach, Frankfort-on-the-Maine, Hamburg, Bremen and Lubeck					
Switzerland					
Sardinia					
Prussia (the Rhenish Provinces excepted)	Destination	0 8 0	1 0 0	1 8 0	2 0 0
Hanover					
Saxony					
Mecklenburg-Schwerin					
Mecklenburg-Strelitz					
Brunswick					
Oldenburg (the Principality of Birkenfeld excepted)					
Anhalt	Destination	0 8 8	1 1 4	1 10 0	2 0 4
Austrian Dominions and Belgrade					
Denmark					
Southern Italy					

DESTINATIONS.	Limit to which Letters may be paid.	Not exceeding ½ oz.	Above ½ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 2 oz.	Above 2 oz. and not exceeding 4 oz.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
*Servia (Belgrade excepted) ... } *Montenegro ... }	Extreme frontier of Austria.	0 8 8	1 1 4	1 10 0	2 0 0
Moldavia ... } Wallachia ... } Turkey in Europe (the places at which France maintains Post Offices excepted) ... } <i>via</i> Austria ... }	Destination ..	0 12 8	1 ■ 4	2 6 0	3 ■ 8
Sweden ... } Norway ... } Poland ... } Russia ... }					
*Any Foreign Country beyond Sea to which Letters may be despatched from a Port in France by Private Ship ... }	Port of disembarkation ..	0 7 4	0 14 8	1 6 0	1 13 4

The postage upon Letters for places marked with a star,* i. e. Spain, Portugal, Servia (Belgrade excepted), and Montenegro, or for Foreign Countries beyond Sea, must be paid in advance. Letters for the other Countries specified, may either be paid in advance or forwarded unpaid, at the option of the sender.

REGISTERED LETTERS.

Letters addressed to all those Countries and places to which, according to the foregoing Table, the entire Postage to destination can be paid in advance, may be registered at the desire of the senders, and in such cases the Postage must be so prepaid, and at double the rates of Postage chargeable for ordinary Letters.

N. B.—The above rates include Indian and Steam Postage.

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 9th June 1860. }

Notice.

NOTICE is hereby given that, under the Rules and Conditions applicable to all Packets sent by Book Post, Book Packets addressed to the under-mentioned British Colonies will in future be received at all Indian Post Offices, for despatch to their destination through the United Kingdom. The following rates of Postage must be paid in advance by means of Stamps attached to the cover of the Book Packet:—

Not exceeding 4 oz.	Above 4 oz. and not exceeding 8 oz.	Above 8 oz. and not exceeding 1 lb.	Above 1 lb. and not exceeding 1½ lb.	Above 1½ lb. and not exceeding 2 lbs.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
0 4 8	0 9 4	1 2 8	1 12 0	2 5 4

LIST of British Colonies to which Book Packets can be sent from India, *via* Great Britain.

Canada,
Nova Scotia,
New Brunswick,
Prince Edward Island,
Newfoundland,
Bermuda,
British West Indies,
Ascension,
St. Helena,
The Cape of Good Hope,
(But only to Cape Town, Mossel Bay, and Port Elizabeth),
Natal,
Falkland Islands,
Gambia,
Sierra Leone,
The Gold Coast,
Van Couver's Island,
Heligoland; and
The Ionian Islands.

H. B. RIDDELL,
Director-Genl. of the Post Office of India.
CAMP SIMLA,
The 10th June 1860. }

Rates of Postage on pre-paid Inland Letters.

■ not exceeding in weight.	Postage.	No. of Rates.
One quarter Tolah ...	Half an Anna ...	One rate.
Half ■ Tolah ...	One Anna ...	Two rates.
One Tolah ...	Two Annas ...	Four rates.
One and half Tolah ...	Three Annas ...	Six rates.
Two Tolahs ...	Four Annas ...	Eight rates.

For every Tolah in weight above two Tolahs two additional annas, and every fraction of a Tolah shall be charged as one additional Tolah.

Rates of Postage on Newspapers, Pamphlets, and other Printed or Engraved Papers and Proof Sheets sent by Letter Mail.

Newspapers, Pamphlets, &c., printed in India.		Imported Newspapers, Pamphlets, &c.	
Not exceeding in weight.	Postage.	Not exceeding in weight.	Postage.
Six Tolahs ...	One Anna ...	Six Tolahs ...	One Anna.
Twelve Tolahs ...	Two Annas ...	Twelve Tolahs ...	Two Annas.
Single Postage being added for every additional six Tolahs, fraction of six Tolahs being charged as six Tolahs.		Single Postage being added for every additional six Tolahs, fraction of six Tolahs being charged as six Tolahs.	

NOTICES ISSUED BY THE DIRECTOR-GENERAL OF THE POST OFFICE OF INDIA.

From this date Letters addressed to Hong-Kong and other places in China, at which there is a British Post Office, can be registered in India, under the same rules and on payment of the same fee, i. e. four annas as is payable on letters registered for Great Britain.

The 31st January 1860.

No. 9391.

BANGHY Parcels are in future not to be specially registered, as the full address and weight of all such are registered in the Post Office, and receipts are granted to Senders if required. The Post Office Officials have therefore been directed, not to accept fees for the special registration of Banghy Parcels. Articles sent on Book Post rates are not registered unless a registration fee is paid; when therefore Books or Prints or other Articles of value are sent by Book Post, the Senders can register them by payment of the usual fee of 4 annas.

CALCUTTA,
The 30th March 1860. }

No. 4990.

The 30th March 1860.—Parcels exceeding 40 Tolahs in weight for Stations named in the margin, cannot be received for despatch at this Office by Banghy, there being no Banghy Establishment on that line of road.
Diamond Harbour.
Kodjgore.
Contai.

[2639]

NOTICE.

From this date pre paid Letters posted in India, addressed to any of the under-mentioned places, to be forwarded through the United Kingdom may be entered at any Post Office in India on payment of a Registration Fee of eight annas, in addition to the ordinary Postage due upon the Letter. —

COUNTRIES.	Postage in India.			Postage in United Kingdom.			REMARKS.
	Rs.	As.	P.	Rs.	As.	P.	
Antigua	0	7	6	0	8	0	Letters sent <i>via</i> Mar- celles are added to a bundle of two annas per letter of no value in addition to the Com- mon Charge and Indian Postage payable <i>ad destinatum</i> .
Bahamas	0	7	6	0	8	0	
Barbadoes	0	7	6	0	8	0	
Barbice	0	7	6	0	8	0	
Demerara	0	7	6	0	8	0	
Dominica	0	7	6	0	8	0	
Grenada	0	7	6	0	8	0	
Honduras	0	7	6	0	8	0	
Jamaica	0	7	6	0	8	0	
Montserrat	0	7	6	0	8	0	
Nevis	0	7	6	0	8	0	
St. Kitts	0	7	6	0	8	0	
„ Lucia	0	7	6	0	8	0	
„ Vincent	0	7	6	0	8	0	
Tortola	0	7	6	0	8	0	
Tobago	0	7	6	0	8	0	
Turks Islands	0	7	6	0	8	0	
Trinidad	0	7	6	0	8	0	
Bermuda	0	7	6	0	8	0	
Canada	0	9	0	0	8	0	1 1 0
Nova Scotia	0	7	6	0	8	0	0 15 6
New Brunswick	0	7	6	0	8	0	0 15 6
Prince Edward Island	0	7	6	0	8	0	0 15 6
Newfoundland	0	7	6	0	8	0	0 15 6
Sierra Leone	0	7	6	0	8	0	0 15 6
Gold Coast	0	7	6	0	8	0	0 15 6
Cape of Good Hope	0	7	6	0	8	0	0 15 6
Natal	0	7	6	0	8	0	0 15 6
St. Helena	0	7	6	0	8	0	0 15 6
Belgium	0	6	0	0	8	0	0 14 0
United States	0	9	6	0	8	0	1 1 0

H. B. RIDDELL,
Director-General of the Post Office of India.

Sierra,
The 3rd August 1860. }

Notice.

From and after this date, Letters for all the States of Italy may, at the option of the Sender, be prepaid in India, and will be forwarded in the Malta Mail, for transmission to their destination.

Rates of Postage are as follows, and include Indian Postage; but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery:—

ON LETTERS.		To Sardinia, Tuscany, Parma Modena, and the Romagna.			To any other State in Italy.		
		Rs.	As.	P.	Rs.	As.	P.
Weighting less than $\frac{1}{4}$ of an ounce	...	0	5	4	0	13	4
More than $\frac{1}{4}$ and less than $\frac{1}{2}$ an ounce	..	0	8	0	0	14	8
" $\frac{1}{2}$ " " $\frac{3}{4}$ of an ounce	..	0	13	4	1	12	0
" $\frac{3}{4}$ " " 1 ounce	..	1	0	0	1	13	4
" 1 but " 1 $\frac{1}{2}$ ounce	..	1	7	8	3	0	8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c., 2 annas 1 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna, cannot be prepaid in India to their destination. The India Inland Rate of Postage of one anna for each Paper not weighing more than six tolas, must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph, will be liable to the following Rates of Postage:—

	Rs.	As.	P.
If weighing less than two ounces	0	1	4
More than two ounces but less than 1 ounces	0	2	0
" four " " 6 "	0	3	4
" six " " 8 "	0	4	0
" eight " " 10 "	0	5	4

C. K. Dove,
Post-Master General.

CALCUTTA, }
The 31st October 1860. }

Notice.

THE Public are hereby informed that, on and after the 1st January 1861, no Newspaper or other Article on which postage is chargeable, under Section VII. of Act XVII. of 1854, shall be forwarded by Post, unless at least one rate of postage shall be pre-paid by a Stamp or Stamps; and if any Newspaper or other Article above referred to shall be posted, having affixed thereto a postage Stamp or Stamps, the value of which shall be equal to or more than a single rate of postage, but less than the full rate of postage to which such Newspaper or other Article is liable, such Newspaper or other Article shall be forwarded, and the deficient postage shall be charged upon delivery together with the addition of single rate of postage, or one anna, over and above the deficient postage.

CALCUTTA POST OFFICE, }
The 1st December 1860. }

NOTICE ISSUED BY THE POST-MASTER OF CALCUTTA.

No. 2661.

The 19th September 1860.—As very many Letters on ordinary Post Office matters are addressed by the Public to the Post-Master General instead of the Post-Master, Calcutta, and as inconvenience is the result, it is solicited the practice may be discontinued, and the Post-Master be addressed on all matters of his Office, except when any party may wish to prefer complaint to higher authority.

[2611]

No. 6222.

THE Packets mentioned in the annexed List, having been carried away by Dacoits on the night of the 13th instant, near Digwah, six miles beyond Baraset, on the line to Jessore, the senders of Letters, Ordinary and Registered, are requested to furnish this Office, as early as possible, with Lists of any valuables which may have been forwarded enclosed in such Letters.

CALCUTTA,
The 19th November 1860. }

C. K. DOVE,
Post-Master General of Bengal.

Statement showing the number of Packets which were contained in the missing Jessore Mail despatched from this Office on the 13th November 1860.

NAMES OF STATIONS.	POSTED AT THE CALCUTTA POST OFFICE.			TO BE RETURNED TO SENDER.			REMARKS
	Letters.	Newspapers.	Registered Letters.	Paid.	Service.	Total.	
Jessore	53	19	0	...	...	...	* Deputy Magistrate No. 522, R. C. Raikes No. 21570.
Backergunge	35	9	24	...	...	...
Comamercolly	22	7	0	...	...	...	† Gobinchunder No. 1823.
Furzedpore	25	16	0	...	...	...
Pulna	50	13	1†	...	...	...	‡ Callachand Paul and Deer- chand Paul No. 471, Bood Sing Ballechand No. 21587.
Joyunggur	21	2	0	...	...	...
Serajungge	35	7	2†	...	...	...	§ Bholaunath No. 1824.
Mageorah	12	4	0	...	...	...
Nowhatta	1	1	1§	...	...	...	|| Ramsunder Shaw No. 368, Ranchunder No. 1822.
Jenidah	9	6	0	...	...	...
Mohamedpore	4	5	0	...	...	...	¶ Kally Kisroo Roy No. 234.
Culna	10	1	0	...	...	...
Nobahgunge	33	1	0	...	...	...
Belgatcha	1	0	0	...	...	...
Ichaguriah	2	1	0	...	...	...
Chowgatcha	2	0	0	...	...	...
Chandpore	1	1	0	...	...	...
Morrelgunge	1	1	0	...	...	...
Moharajungge	17	0	2||	...	...	...
Kasubpore	8	0	0	...	...	...
Madareepore	7	0	1¶	...	...	...

C. K. DOVE,
Post-Master General of Bengal.

HOME DEPARTMENT.

No. 492.

POST OFFICE.

Fort William, the 9th March 1860.

Notification.—In modification of the Notification from this Department, dated the 25th May 1855, published in the *Calcutta Gazette* of the 2nd June 1855, and in further modification of Section VII. of Act XVII. of 1854, the Hon'ble the President in Council is pleased, under the authority vested in him by Section XXV. of the said Act, to direct that, on and after the 1st May 1860, the postage on every Newspaper, Pamphlet or other printed or engraved Paper, whether the same be imported or not imported, shall be one anna if not exceeding six Tolahs in weight, and that one additional anna shall be charged for every additional six Tolahs or fraction of six Tolahs.

His Honor in Council is also pleased, under Section XXI. of Act No. XVII. of 1854, to direct that, on and after the 1st May aforesaid, no Newspaper or other article on which postage is chargeable under Section VII. of Act XVII. of 1854, shall be forwarded by Post, unless at least one rate of postage shall be pre-paid by a Stamp or Stamps; and if any Newspaper or other article above referred to shall be posted, having affixed thereto a postage Stamp or Stamps, the value of which shall be equal to or more than a single rate of postage, but less than the full rate of postage to which such Newspaper or other article is liable, such Newspaper or other article shall be forwarded, and the deficient postage shall be charged upon delivery together with the addition of single rate of postage, or one anna, over and above the deficient postage.

(Signed) W. GURRY,
Secy. to the Govt. of India.

HOME DEPARTMENT.

No. 550.

Fort William, the 16th March 1860.

Notification.—In modification of the Notification, No. 492, dated the 9th instant, the President in Council, with a view to obviate the inconvenience which it has been represented will arise from the enforcement on so early a date as the 1st of May next of the provision respecting pre-payment of postage on Newspapers, Pamphlets, and other Printed Papers, is pleased to order that so much of the Notification as relates to pre-payment of the postage on Newspapers, Pamphlets, and other Printed Papers, shall not take effect until the 1st of January 1861.

INDIAN Inland Postage must be pre-paid on all Letters and Newspapers posted for despatch to any place beyond the Territories under the Government of India; if not paid or insufficiently paid, such Letters, &c., must be treated as unclaimed.

MEMORANDUM shewing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 10th of October 1860, and the time occupied in sorting the Letters and Papers for delivery.

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	NO. OF BOXES OF LETTERS.			NO. OF BOXES OF NEWSPAPERS AND BOOKS.		
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.
<i>Columbian.</i>	19th Nov. 1860, at 11-20 P. M.	20th Nov. at 4½ A. M.	8 A. M.	5½ A. M.	3 P. 15 M.	4	2	6	35	20	55
											6
										Total	61
										France	2
										Hong-Kong	1
										Singapore	1
										Canton	1
										Madras	3
										Mauritius	1
										Malta	1 Bag.
										Alexandria	1 "
										Gibraltar	1 Packet.
										Suez	1 "
										Bagdad	1 "
										Aden	1 "
										Penang	1 "
										Bombay	1 "
										Total	78

The 20th November 1860.

MEMORANDUM shewing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 26th of October 1860, and the time occupied in sorting the Letters and Papers for delivery.

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Letters left Office.	Delivery.	No. OF BOXES OF LETTERS.			No. OF BOXES OF NEWSPAPERS AND BOOKS.		
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.
<i>Ando.</i>	29th Nov. 1860, at 4-20 P. M.	5½ P. M.	8½ P. M.	8½ P. M.	2 H. 45 M.	4	3	7	39	19	58
											7
										Total	65
										France	2
										Hong-Kong	1
										Singapore	1
										Galle	1
										Melbourne	2
										Madras	2
										Malta	1 Bag.
										Alexandria	1 "
										Gibraltar	1 Packet.
										Bagdad	1 "
										Suez	1 "
										Galle	3 "
										Penang	1 "
										Bombay	1 "
										Aden	1 "
										Hong-Kong	1 "
										Australia	10 "
										Ditto	4 Bags.
										Total	105

The 30th November 1860.

It is hereby Notified that, unless marked for particular Ships, all Letters received at the General Post Office between the 1st to the 30th November 1860, both dates inclusive, were despatched by the under-mentioned Vessels, which sailed from Calcutta on dates specified:—

Letters received on dates from and to	By what Ship despatched.	Bound to	REMARKS.
1st & 2nd Nov. 1860.	Steamer <i>Governor Higginson</i> ..	Akyah, Rangoon, and Moulmein ..	Left Town on the 3rd Nov. 1860.
3rd to 19th ditto ..	" <i>Baltic</i> ..	Ditto ..	Left Town on the 20th ditto.
20th to 30th ditto ..	" <i>Burmah</i> ..	Ditto ..	Will sail on the 3rd proximo.
1st to 21st ditto ..	" <i>Lancefield</i> ..	Penang, Singapore, and Hong-Kong ..	Left Town on the 22nd Nov. 1860.
1st to 14th ditto ..	Ship <i>Sarah Newman</i> ..	Cape of Good Hope ..	Left Town on the 15th ditto.
1st to 6th ditto ..	" <i>Tyrone</i> ..	Mauritius ..	Left Town on the 7th ditto.
7th to 12th ditto ..	" <i>Colindee</i> ..	Ditto ..	Left Town on the 13th ditto.
13th to 19th ditto ..	" <i>Fleur du Sud</i> ..	Ditto ..	Left Town on the 20th ditto.
20th to 29th ditto ..	" <i>Mugaram Dayaram</i> ..	Ditto ..	Left Town on the 29th ditto